



**STEVE WESTLY**  
**California State Controller**

May 18, 2005

**To the Citizens, Governor, and Members  
of the Legislature of the State of California:**

I am pleased to present the 53rd edition of the *Special Districts Annual Report*, for the fiscal year ended June 30, 2003. This report is a compilation of financial data provided by county auditors and special district officials for 4,763 districts in California.

The data was compiled from standardized reports utilizing accounting and reporting procedures in accordance with the Uniform Accounting Systems of Special Districts, prescribed in Section 1113.1 of the California Code of Regulations.

Following are highlights of the financial activities of California's special districts for the fiscal year ended June 30, 2003.

- Total revenues decreased by 0.18% from \$27.34 billion in the 2001-02 fiscal year to \$27.29 billion in the 2002-03 fiscal year. Non-Enterprise General Purpose transactions accounted for the largest portion of reported revenues, increasing from \$7.15 billion to \$7.62 billion, a 6.64% increase.
- Total expenditures increased by 4.26% from \$26.99 billion in the 2001-02 fiscal year to \$28.14 billion in the 2002-03 fiscal year. Non-Enterprise General Purpose transactions accounted for the largest portion of reported expenditures, increasing from \$7.02 billion to \$7.56 billion, a 7.74% increase.
- Total outstanding long-term debt increased by 4.21% from \$50.02 billion in the 2001-02 fiscal year to \$52.13 billion in the 2002-03 fiscal year. Revenue bonds accounted for the largest portion of the debt, increasing from \$29.64 billion to \$31.91 billion, a 7.66% increase.

I would like to thank the many government representatives who assisted in providing my office with this information in a timely manner. Their contributions and the dedicated work of my staff provides the Legislature and taxpayers detailed information on the financial activities of California's special districts.

Sincerely,

A handwritten signature in black ink that reads "Steve Westly". The signature is written in a cursive, flowing style.

STEVE WESTLY  
California State Controller

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# Introduction

California Government Code Section 12463.1 requires the California State Controller to annually compile and publish the financial transactions of special districts within California.

Special districts are defined as legally constituted governmental entities that are neither cities, counties, redevelopment agencies, nor school districts. Pursuant to Government Code Section 12463.1, special districts include joint powers agencies (JPAs) formed under Government Code Section 6500, as well as certain nonprofit corporations.

Special districts have substantially the same general governmental powers as most other local governments under the California State Constitution and statutes. Most commonly, these include autonomy and corporate powers. Special districts may acquire funds through bonds, taxes, or user charges and can spend funds to provide specified services and facilities to a community. They may sue and be sued, acquire real and personal property or any interest therein, exercise the right of eminent domain, and enter into and perform contracts, including joint powers agreements.

In contrast to most other governmental entities, a special district may cover only a small portion of a city or county, or it may be multi-city or multi-county in jurisdiction. Its territory may be contiguous or non-contiguous. It may be limited to a single function or permitted to perform a multitude of functions.

This publication includes financial data for the 2002-03 fiscal year, as reported to the California State Controller by 4,763 special districts in California. Special districts may have different fiscal periods. This publication includes data for fiscal periods that end between July 1, 2002, and June 30, 2003. The data are based upon, and presented according to, specific activities performed by each special district. Except as stated below, all data published herein comply with the applicable Uniform Accounting System for Special Districts, as prescribed in Section 1113.1 of the California Code of Regulations. Special districts engaged in electric and hospital activities are required to use accounting systems prescribed by the California Public Utilities Commission, the Federal Power Commission, or the California Office of Statewide Health Planning and Development, and are thus exempt from the above provisions of the California Code of Regulations. It must be noted that the information contained in this publication is unaudited.

Special districts operate under various statutes; there are 53 major statutory types. Each statutory authorization enumerates the legal provisions that apply to that type of special district. Statutory authorization information, including California code and section number, is found in Appendix A of this report.

## Publication Organization

This publication is divided into three major sections: Introduction, Financial Section, and Supplemental Information.

The **Introduction** provides general information about special districts. This section also provides guidance on how to use or locate data in the publication.

The **Financial Section** presents the financial data as submitted by the special districts, grouped into five major categories.

*General Information* – Table 1 presents general information relating to the principal county, statutory type code, governing body, and appropriations limit for each special district. Table 1 also summarizes total revenues, expenditures, and debt by activity.

*Enterprise Activities* – Tables 2 through 8 present detailed transactions by special district for the seven enterprise activities: airport, electric, harbor and port, hospital, transit, waste disposal, and water utility.

*Non-Enterprise Activities* – Table 9 presents summarized transactions for the non-enterprise activities by governmental fund. Tables 10 through 12 present detailed transactions by special district.

*Long-Term Debt* – Table 13 presents summarized long-term debt by type of debt. Table 14 presents detailed debt information by special district, purpose, and activity.

*Taxes Allocated and Levied* – Tables 15 and 16 present, by county and type, respectively, the amount of ad valorem taxes allocated and voter-approved taxes levied. Table 17 presents detailed tax information by special district. This information is for the 2003-04 fiscal year.

The **Supplemental Information** section includes four appendices relating to special districts.

*Appendix A* lists the statutory authority under which special districts in this publication operate, and the type code. The type code shown is a system devised by the California State Controller's Office to provide some codification for identification purposes.

*Appendix B* lists the number of special districts by type code and governing body.

*Appendix C* lists definitions that are used in the reporting forms and instructions in the preparation of the annual financial transactions report.

*Appendix D* lists the special districts that failed to file their financial transactions report for the 2002-03 fiscal year.

## Locating Data for a Special District

Information pertaining to a specific special district can be located using Table 1, which is organized in alphabetical order. General information such as the principal county, statutory type code, and governing body is provided in Table 1. Listed with each special district are the activities reported and the total revenues, expenditures, and debt of the special district. To find detailed financial transactions for a specific special district, note the activities listed in Table 1; then refer to the Table of Contents to locate the page number of the applicable tables.

A number of special districts are in existence but inactive, meaning they reported no balances or transactions during the fiscal year. This is reflected in Table 1 with “Inactive” noted in the column entitled “Activity.” Also, some special districts had no revenues or expenditures during the fiscal year but had fund balances. Table 1 is designed to provide a comprehensive summary of all special districts; therefore, Table 1 shows no revenue or expenditure amounts for districts that report only fund balances. As an example, this occurs when a special district no longer receives revenues nor provides services, yet maintains a fund balance until the special district is dissolved.

For the 2002-03 fiscal year, 27 special districts failed to file financial transactions reports in a timely manner. They are listed in Appendix D.

## Governing Body

A special district's governing body may consist of the county board of supervisors, the city council of the city within which it is located, or special district board members who are independently elected or appointed. Figure 1 reflects the number of special districts operating under the various types of governing bodies. See Table 1 for information relating to each special district.

**Figure 1**

### Number of Special Districts by Governing Body

<b>Governing Board</b>	<b>Number of Special Districts</b>
Board of Supervisors .....	1,600
City Council .....	190
Special District Elected or Appointed .....	2,973
<b>Total Number of Special Districts .....</b>	<b>4,763</b>

## Special District Trends

There was a net increase of nine special districts reporting financial transactions to the California State Controller during the 2002-03 fiscal year. A total of 38 special districts were formed, 25 were dissolved, and there were 4 consolidations.

Figure 2 indicates the trend in the number of special districts over the last five years. JPAs and nonprofit corporations comprise approximately 18.9% of all special districts.

**Figure 2**

### Special District Five-Year Trend

Fiscal Year	JPAs and Nonprofit Corporations	Other Special Districts	Total Number of Special Districts
1998-99 .....	900	3,892	<b>4,792</b>
1999-00 .....	897	3,844	<b>4,741</b>
2000-01 .....	902	3,846	<b>4,748</b>
2001-02 .....	903	3,851	<b>4,754</b>
2002-03 .....	899	3,864	<b>4,763</b>

## Activities

For reporting purposes, special districts are required to file financial transactions reports by activity. The activity designates a specific function or service provided by a special district. A special district may perform one or more activities. The revenues and expenditures for each activity are accounted for separately. Activities are grouped into two major categories: enterprise and non-enterprise. Figures 3 and 4 provide a summary of financial transactions of enterprise and non-enterprise special districts, categorized by the purpose of the transactions resembling the fund type, as discussed below.

### Enterprise

Enterprise activities are accounted for in a manner similar to a private business, such as a water utility. The acquisition, operation, and maintenance of governmental facilities and services are entirely or predominantly self-supporting through user charges or fees. For the purposes of this publication, enterprise activities are separated into seven categories: airport, electric, harbor and port, hospital, transit, waste disposal, and water utility. Information relating to revenues and expenses for these enterprise activities is contained in Tables 2 through 8.

### Non-Enterprise

A non-enterprise activity is an activity that has an accounting system organized on a fund basis.

The general purpose category represents the financial transactions of the special district's general fund and special revenue funds. These transactions include general operations and administration of a special district that is financed by taxes and general revenues as well as the transactions relating to the special revenues earmarked for specific purposes. These transactions are found in Tables 9 and 10.

The debt service category accounts for resources devoted to the payment of interest and principal on long-term debt. These transactions are presented in Tables 9 and 11.

The capital projects category represents the revenues, expenditures, and financing sources and uses for the purpose of acquiring capital facilities. These transactions are presented in Tables 9 and 12.

This report contains the following 24 non-enterprise activities:

Air Pollution Control	Local and Regional Planning or
Ambulance Service	Development
Animal Control	Memorial
Cemetery	Parking
Drainage and Drainage Maintenance	Pest Control
Financing or Constructing Facilities	Police Protection and Personal Safety
Fire Protection	Recreation and Park
Flood Control and Water Conservation	Self Insurance
Governmental Services	Soil Conservation
Health	Streets and Roads – Construction and
Land Reclamation	Maintenance
Library	Television Translator Station Facilities
Lighting and Lighting Maintenance	Underground Electric and Communication
	Facilities

## Revenues

Revenues are defined as additions to net current assets that do not increase liabilities and do not include fund transfers in or refunds of expenditures. In the 2002-03 fiscal year, special districts reported revenues totaling \$27.3 billion. Figures 3 and 5 summarize special district revenues for the last five fiscal years.

**Figure 3**

### Special District Revenues

(Amounts in thousands)

	2002-03	2001-02	2000-01	1999-00 <sup>1</sup>	1998-99 <sup>1</sup>
<b>Enterprise</b>					
Airport.....	\$ 212,489	\$ 199,243	\$ 192,485	\$ 164,044	\$ 156,207
Electric .....	2,921,340	3,894,926	2,972,133	2,425,739	2,381,724
Harbor and Port.....	186,849	162,174	189,205	155,482	136,388
Hospital .....	2,668,446	2,436,261	1,893,598	1,730,286	1,713,432
Transit .....	3,321,963	3,269,123	2,966,758	2,789,171	2,666,668
Waste Disposal .....	2,525,238	2,438,256	2,438,988	2,391,361	2,153,165
Water Utility .....	5,931,069	5,848,967	5,548,661	5,265,011	4,673,214
<b>Total Enterprise .....</b>	<b>17,767,394</b>	<b>18,248,950</b>	<b>16,201,828</b>	<b>14,921,094</b>	<b>13,880,798</b>
<b>Non-Enterprise</b>					
General Purpose <sup>2</sup> .....	7,622,565	7,147,694	6,674,808	5,504,998	5,065,642
Debt Service <sup>2</sup> .....	1,721,242	1,781,047	1,571,596	55,587	51,415
Capital Projects <sup>2</sup> .....	176,941	167,199	110,688	82,372	53,795
<b>Total Non-Enterprise .....</b>	<b>9,520,748</b>	<b>9,095,940</b>	<b>8,357,092</b>	<b>5,642,957</b>	<b>5,170,852</b>
<b>Total .....</b>	<b>\$ 27,288,142</b>	<b>\$ 27,344,890</b>	<b>\$ 24,558,920</b>	<b>\$ 20,564,051</b>	<b>\$ 19,051,650</b>

<sup>1</sup> The amounts have been restated to reflect the reclassification of revenues and contributed capital to be consistent with the report format revised in the 2000-01 fiscal year.

<sup>2</sup> The amounts for the 1998-99 and 1999-00 fiscal years do not include the financial transactions relating to the financing or constructing facilities activity.



## Expenditures

Expenditures are defined as the cost of operations, maintenance, interest on debt, and other charges that benefit the current fiscal period. Total expenditures for the 2002-03 fiscal year were \$28.1 billion. Figures 4 and 5 summarize special district expenditures for the last five fiscal years.

**Figure 4**

### Special District Expenditures

(Amounts in thousands)

	2002-03	2001-02	2000-01	1999-00 <sup>1</sup>	1998-99 <sup>1</sup>
<b>Enterprise</b>					
Airport .....	\$ 203,401	\$ 193,233	\$ 148,623	\$ 129,118	\$ 117,015
Electric .....	2,771,965	3,775,559	2,867,562	2,295,626	2,278,091
Harbor and Port .....	515,622	150,024	147,175	136,814	138,031
Hospital .....	2,626,781	2,379,486	1,823,024	1,713,896	1,669,966
Transit .....	4,009,420	3,757,115	3,397,505	3,115,239	2,910,415
Waste Disposal .....	2,144,170	2,063,448	1,857,476	1,833,398	1,788,273
Water Utility .....	5,196,565	5,017,861	4,624,469	4,247,098	3,942,326
<b>Total Enterprise .....</b>	<b>17,467,924</b>	<b>17,336,726</b>	<b>14,865,834</b>	<b>13,471,189</b>	<b>12,844,117</b>
<b>Non-Enterprise</b>					
General Purpose <sup>2</sup> .....	7,557,981	7,015,082	6,404,765	5,177,266	4,949,589
Debt Service <sup>2</sup> .....	2,620,261	2,292,952	2,504,377	85,488	84,901
Capital Projects <sup>2</sup> .....	489,981	348,014	397,008	63,603	56,511
<b>Total Non-Enterprise .....</b>	<b>10,668,223</b>	<b>9,656,048</b>	<b>9,306,150</b>	<b>5,326,357</b>	<b>5,091,001</b>
<b>Total .....</b>	<b>\$ 28,136,147</b>	<b>\$ 26,992,774</b>	<b>\$ 24,171,984</b>	<b>\$ 18,797,546</b>	<b>\$ 17,935,118</b>

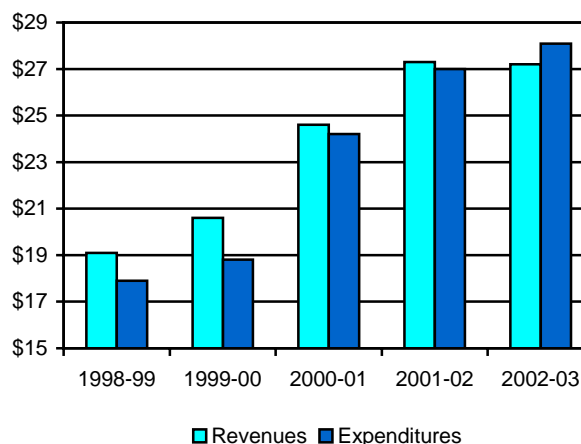
<sup>1</sup> The amounts have been restated to reflect the reclassification of expenditures to be consistent with the report format revised in the 2000-01 fiscal year.

<sup>2</sup> The amounts for the 1998-99 and 1999-00 fiscal years do not include the financial transactions relating to the financing or constructing facilities activity.

**Figure 5**

### Revenues and Expenditures

(Amounts in billions)



## Long-Term Debt

Figure 6 shows the unmatured ending balances of long-term debt by type of debt, as reported by special districts for the last five fiscal years. Please note that the prior year amounts have been restated to include debt associated with the financing or constructing facilities activity.

Prior to the 2000-01 fiscal year, the information relating to the financing or constructing facilities activity was not included in the introductory section of this publication.

**Figure 6**

### Unmatured Ending Balances by Type of Debt

(Amounts in thousands)

	2002-03	2001-02	2000-01	1999-00 <sup>1</sup>	1998-99 <sup>1</sup>
General Obligation Bonds .....	\$ 2,405,001	\$ 2,521,485	\$ 2,601,214	\$ 2,071,828	\$ 2,291,017
Revenue Bonds .....	31,907,830	29,636,709	28,873,478	29,461,262	27,424,852
Certificates of Participation .....	12,607,813	13,173,476	13,563,817	12,683,880	12,604,198
Federal Contracts .....	438,559	515,891	522,254	548,038	538,594
State Contracts .....	918,571	820,478	693,598	627,804	625,766
Time Warrants .....	252,429	253,019	233,802	154,167	157,050
Other Long-Term Debt .....	3,595,852	3,094,567	2,811,717	3,063,467	2,117,131
<b>Total .....</b>	<b>\$ 52,126,055</b>	<b>\$ 50,015,625</b>	<b>\$ 49,299,880</b>	<b>\$ 48,610,446</b>	<b>\$ 45,758,608</b>

<sup>1</sup> The amounts have been restated to include the financing or constructing facilities activity, which was not previously included.

Figure 7 presents the outstanding balances at the end of the 2002-03 fiscal year. Five activities represent 95.03 % of the total long-term debt reported. See Tables 13 and 14 for detailed information.

**Figure 7**

### Unmatured Ending Balances by Activity

(Amounts in thousands)

	Amount	Percent
Financing or Constructing Facilities .....	\$ 21,269,898	40.80 %
Water Enterprise .....	12,200,151	23.41
Electric Enterprise .....	8,586,547	16.47
Waste Disposal Enterprise .....	4,756,737	9.13
Transit Enterprise .....	2,719,274	5.22
All Other Activities .....	2,593,448	4.97
<b>Total .....</b>	<b>\$ 52,126,055</b>	<b>100.00 %</b>

## Lease Obligations

Tables 13 and 14 provide information about future lease obligations and outstanding special assessment act bonds. In these tables, the term "lease obligation" refers to property leased for a term of more than ten years where the local agency is the lessee and acquires ownership at the end of the lease.

Also included in Tables 13 and 14 are the outstanding special assessment act bonds that were initiated by or through a special district. It should be noted that these bonds are not obligations of the special districts but are direct liens against the land receiving the improvement and are required to be reported by Government Code Section 53892.2.

## Financing or Constructing Facilities Activity

Certain JPAs and nonprofit corporations are engaged in the financing or construction of public facilities. These agencies are created by local governments for the purpose of serving as a financing agency for capital projects such as the construction of libraries, city halls, and other buildings, or the purchase of items such as vehicles and computer equipment.

The JPAs or nonprofit corporations construct and lease facilities back to the respective local governments that created them (i.e., city, county, school district, or special district). Lease revenues are used by these financing agencies to pay the principal and interest on long-term debt.

Beginning in the 2000-01 fiscal year, the revenues and expenditures of the JPAs and nonprofit corporations are included throughout this publication. The summary of financial transactions is reported in Table 9, and detailed information is reported in Tables 10 through 12. The summary of long-term debt information is reported in Table 13, and detailed information is reported in Table 14.

## Taxation

In June 1978, California voters passed Proposition 13, known as the Jarvis-Gann Initiative, which added Article XIII A to the State Constitution. Article XIII A was designed to limit the amount of ad valorem property taxes levied. In the 2002-03 fiscal year, property tax revenues amounted to \$3.3 billion, a 7.9% increase from the 2001-02 fiscal year. A five-year comparison is provided in Figure 8. The total includes the county allocation of ad valorem taxes on real property, voter-approved taxes, property assessments, and special assessments.

**Figure 8**

### Tax Revenues for Last Five Years

(Amounts in thousands)

	2002-03	2001-02	2000-01	1999-00 <sup>1</sup>	1998-99 <sup>1</sup>
<b>Non-Enterprise</b>					
General Purpose.....	\$ 2,278,574	\$ 2,113,588	\$ 1,929,514	\$ 1,738,319	\$ 1,645,985
Debt Service .....	69,475	61,816	50,923	39,123	39,815
<b>Enterprise .....</b>	906,591	841,367	800,204	845,669	889,457
<b>Total .....</b>	<b>\$ 3,254,640</b>	<b>\$ 3,016,771</b>	<b>\$ 2,780,641</b>	<b>\$ 2,623,111</b>	<b>\$ 2,575,257</b>

<sup>1</sup> The amounts have been restated to reflect the reclassification of tax revenues to be consistent with the report format revised in the 2000-01 fiscal year.

Taxes allocated and voter-approved taxes levied for the 2003-04 fiscal year are summarized by county in Table 15, by major statutory type of district in Table 16, and by special district in Table 17.

## **Appropriations Limit**

In November 1979, California voters passed Proposition 4, known as the Gann Limit, which added Article XIII B to the State Constitution. Article XIII B was designed to limit the spending of local governments, including special districts. As a result, each special district, unless otherwise exempted, is required to compute a 1978-79 "base year" appropriations limit. Once the base year is calculated, subsequent years are computed using the previous year's limit, factoring in cost-of-living and population changes, and making other adjustments.

Neither Article XIII B nor subsequent legislation assigned responsibility to the State or any local agency for ensuring compliance with the mandate. In 1987, Senate Bill 813, Chapter 1025, was enacted, requiring each special district to include its appropriations limit and the total appropriations subject to the limit in its annual report to the California State Controller.

Special districts that are required to report an appropriations limit are listed in Table 1. The information is unaudited and is presented as submitted by the special districts.

## Enterprise Activities

Enterprise activities include airport, electric, harbor and port, hospital, transit, waste disposal, and water utility activities, which are accounted for in a manner similar to a private business.

### Airport Enterprise Activity

Twenty special districts reported airport enterprise activity. These special districts reported operating revenues of \$151.9 million and operating expenses of \$172.1 million, resulting in an operating loss of \$20.3 million. Non-operating revenues were \$60.6 million, while non-operating expenses were \$31.3 million, resulting in non-operating income of \$29.3 million and net income of \$9.1 million. See Table 2 for detailed information.

Figure 9

#### Airport Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Landing Fees .....	\$ 20,228	13.61%	\$ 21,236	13.98%	4.98 %
Airport Storage Fees .....	2,281	1.53	2,550	1.68	11.79
Fuel Flowage Fees .....	3,480	2.34	2,656	1.75	(23.68)
Concessions .....	39,500	26.58	36,357	23.94	(7.96)
Rents and Leases .....	47,515	31.97	58,672	38.63	23.48
Sales and Services .....	18,779	12.64	19,140	12.60	1.92
Other Operating Revenues .....	16,840	11.33	11,270	7.42	(33.08)
<b>Total Operating Revenues .....</b>	<b>148,623</b>	<b>100.00%</b>	<b>151,881</b>	<b>100.00%</b>	<b>2.19</b>
<b>Operating Expenses</b>					
Administration .....	24,889	15.16	26,419	15.35	6.15
Maintenance and Operation					
Landing Areas .....	25,876	15.77	24,906	14.47	(3.75)
Terminal Buildings and Areas .....	41,335	25.18	36,135	20.99	(12.58)
Other Buildings and Areas <sup>1</sup> .....	10,742	6.54	17,202	9.99	60.14
General Shop and Equipment .....	2,553	1.56	1,997	1.16	(21.78)
Cost of Sales and Services .....	7,777	4.74	9,621	5.59	23.71
Depreciation and Amortization .....	36,100	21.99	41,312	24.00	14.44
Other Operating Expenses .....	14,860	9.06	14,549	8.45	(2.09)
<b>Total Operating Expenses .....</b>	<b>164,132</b>	<b>100.00%</b>	<b>172,141</b>	<b>100.00%</b>	<b>4.88</b>
<b>Operating Income .....</b>	<b>(15,509)</b>		<b>(20,260)</b>		<b>30.63</b>
<b>Non-Operating Revenues</b>					
Interest Income .....	9,634	19.03	6,854	11.31	(28.86)
Rents, Leases, and Franchises .....	176	0.35	—	—	(100.00)
Taxes and Assessments .....	4,498	8.89	5,063	8.35	12.56
Intergovernmental <sup>2</sup> .....	4,301	8.50	17,367	28.65	303.79
Other Non-Operating Revenues .....	32,011	63.23	31,324	51.69	(2.15)
<b>Total Non-Operating Revenues .....</b>	<b>50,620</b>	<b>100.00%</b>	<b>60,608</b>	<b>100.00%</b>	<b>19.73</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	6,922	23.79	6,441	20.60	(6.95)
Other Non-Operating Expenses .....	22,179	76.21	24,819	79.40	11.90
<b>Total Non-Operating Expenses .....</b>	<b>29,101</b>	<b>100.00%</b>	<b>31,260</b>	<b>100.00%</b>	<b>7.42</b>
<b>Non-Operating Income .....</b>	<b>21,519</b>		<b>29,348</b>		<b>(36.38)</b>
<b>Net Income .....</b>	<b>\$ 6,010</b>		<b>\$ 9,088</b>		<b>51.21 %</b>

<sup>1</sup> The increase is attributed to the San Diego County Regional Airport Authority reporting \$9.4 million.

<sup>2</sup> The increase is attributed to the San Diego County Regional Airport Authority and the San Diego Unified Port reporting \$9.6 million and \$5.4 million, respectively.

## Electric Enterprise Activity

Sixty-two special districts reported electric enterprise activity. These special districts reported operating revenues of \$2.6 billion and operating expenses of \$2.2 billion, resulting in operating income of \$405.8 million. Non-operating revenues were \$276.6 million, while non-operating expenses were \$533.0 million, resulting in a non-operating loss of \$256.4 million and net income of \$149.4 million. See Table 3 for detailed information.

**Figure 10**

### Electric Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Sale of Electric Energy					
Residential .....	\$ 623,213	17.17%	\$ 666,318	25.19 %	6.92 %
Business and Industrial .....	740,007	20.39	788,656	29.82	6.57
Sales to Public Authorities .....	37,952	1.05	41,611	1.57	9.64
Sales for Resale <sup>1</sup> .....	2,034,921	56.06	1,030,890	38.98	(49.34)
Interdepartmental .....	4,380	0.12	5,187	0.20	18.42
Other Sales .....	53,392	1.47	42,075	1.59	(21.20)
Other Electric Revenues <sup>2</sup> .....	135,774	3.74	70,021	2.65	(48.43)
<b>Total Operating Revenues</b> .....	<b>3,629,639</b>	<b>100.00%</b>	<b>2,644,758</b>	<b>100.00 %</b>	<b>(27.13)</b>
<b>Operating Expenses</b>					
Production					
Power Generation .....	702,430	22.03	566,639	25.31	(19.33)
Purchased Power <sup>3</sup> .....	1,648,684	51.71	801,073	35.78	(51.41)
Other Production Expenses .....	59,993	1.88	69,485	3.10	15.82
Transmission .....	55,596	1.74	44,594	1.99	(19.79)
Distribution .....	84,365	2.65	93,942	4.20	11.35
Customer Accounts .....	88,622	2.78	94,618	4.23	6.77
Administration and General .....	122,125	3.83	136,168	6.08	11.50
Depreciation and Amortization .....	402,290	12.62	400,641	17.89	(0.41)
Other Operating Expenses .....	24,357	0.76	31,803	1.42	30.57
<b>Total Operating Expenses</b> .....	<b>3,188,462</b>	<b>100.00%</b>	<b>2,238,963</b>	<b>100.00 %</b>	<b>(29.78)</b>
<b>Operating Income</b> .....	<b>441,177</b>		<b>405,795</b>		<b>(8.02)</b>
<b>Non-Operating Revenues</b>					
Interest Income .....	179,948	67.83	196,514	71.05	9.21
Rents, Leases, and Franchises .....	705	0.27	320	0.12	(54.61)
Taxes and Assessments .....	39	0.01	41	0.01	5.13
Intergovernmental .....	7,489	2.82	2,153	0.78	(71.25)
Other Non-Operating Revenues .....	77,106	29.07	77,554	28.04	0.58
<b>Total Non-Operating Revenues</b> .....	<b>265,287</b>	<b>100.00%</b>	<b>276,582</b>	<b>100.00 %</b>	<b>4.26</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	447,570	76.23	455,415	85.44	1.75
Other Non-Operating Expenses .....	139,527	23.77	77,587	14.56	(44.39)
<b>Total Non-Operating Expenses</b> .....	<b>587,097</b>	<b>100.00%</b>	<b>533,002</b>	<b>100.00 %</b>	<b>(9.21)</b>
<b>Non-Operating Loss</b> .....	<b>(321,810)</b>		<b>(256,420)</b>		<b>(20.32)</b>
<b>Net income (Loss)</b> .....	<b>\$ 119,367</b>		<b>\$ 149,375</b>		<b>25.14 %</b>

<sup>1</sup> The decrease is attributed to the Modesto Irrigation District, the Sacramento Municipal Utility District, and the Turlock Irrigation District reporting \$209.2 million, \$606.9 million, and \$199.1 million, respectively, in the 2001-02 fiscal year and \$12.6 million, \$75.8 million, and \$19.9 million, respectively, in the 2002-03 fiscal year.

<sup>2</sup> The decrease is attributed to the Sacramento Municipal Utility District and the Transmission Agency of Northern California reporting \$59.1 million and \$44.0 million, respectively, in the 2001-02 fiscal year and \$8.0 million and \$38.2 million, respectively, in the 2002-03 fiscal year.

<sup>3</sup> The decrease is attributed to the Modesto Irrigation District, the Northern California Power Agency, the Sacramento Municipal Utility District, and the Turlock Irrigation District reporting \$300.9 million, \$111.2 million, \$863.5 million, and \$215.0 million, respectively in the 2001-02 fiscal year and \$133.6 million, \$48.8 million, \$372.6 million, and \$72.8 million, respectively, in the 2002-03 fiscal year.

## Harbor and Port Enterprise Activity

Fourteen special districts reported harbor and port enterprise activity. These special districts reported operating revenues of \$155.4 million and operating expenses of \$161.3 million, resulting in an operating loss of \$5.9 million. Non-operating revenues were \$31.4 million, while non-operating expenses were \$354.3 million, resulting in a non-operating income loss of \$322.9 million and a net loss of \$328.8 million. See Table 4 for detailed information.

**Figure 11**

### Harbor and Port Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Marine					
Dockage.....	\$ 5,321	3.82%	\$ 5,945	3.83%	11.73 %
Wharfage .....	18,957	13.59	20,097	12.93	6.01
Storage, Demurrage, and Space Rental.....	8,114	5.82	9,415	6.06	16.03
Loading and Unloading.....	3,367	2.41	3,188	2.05	(5.32)
Service Charges <sup>1</sup> .....	2,141	1.54	1,133	0.73	(47.08)
Stevedoring <sup>2</sup> .....	1,782	1.28	2,587	1.66	45.17
Other Sales and Services.....	16,491	11.82	17,546	11.29	6.40
Harbor					
Slip Rentals.....	12,196	8.74	12,457	8.02	2.14
Launching Charges.....	274	0.20	275	0.18	0.36
Rents and Concessions.....	61,130	43.83	67,461	43.40	10.36
Other Sales and Services.....	9,699	6.95	15,314	9.85	57.89
<b>Total Operating Revenues</b> .....	<b>139,472</b>	<b>100.00%</b>	<b>155,418</b>	<b>100.00%</b>	<b>11.43</b>
<b>Operating Expenses</b>					
Operating and Security .....	57,602	41.76	70,364	43.62	22.16
Maintenance .....	20,642	14.96	22,980	14.25	11.33
Administration and General .....	28,514	20.67	33,689	20.89	18.15
Depreciation and Amortization.....	30,362	22.01	33,573	20.81	10.58
Other Operating Expenses .....	820	0.60	697	0.43	(15.00)
<b>Total Operating Expenses</b> .....	<b>137,940</b>	<b>100.00%</b>	<b>161,303</b>	<b>100.00%</b>	<b>16.94</b>
<b>Operating Income (Loss)</b> .....	<b>1,532</b>		<b>(5,885)</b>		<b>(484.14)</b>
<b>Non-Operating Revenues</b>					
Interest Income .....	10,113	44.55	4,566	14.53	(54.85)
Rents, Leases, and Franchises .....	1,396	6.15	604	1.92	(56.73)
Taxes and Assessments.....	4,017	17.69	4,641	14.77	15.53
Intergovernmental <sup>3</sup> .....	1,612	7.10	16,851	53.61	945.35
Other Non-Operating Revenues .....	5,564	24.51	4,769	15.17	(14.29)
<b>Total Non-Operating Revenues</b> .....	<b>22,702</b>	<b>100.00%</b>	<b>31,431</b>	<b>100.00%</b>	<b>38.45</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	6,752	55.88	8,163	2.30	20.90
Other Non-Operating Expenses <sup>4</sup> .....	5,332	44.12	346,156	97.70	6392.05
<b>Total Non-Operating Expenses</b> .....	<b>12,084</b>	<b>100.00%</b>	<b>354,319</b>	<b>100.00%</b>	<b>2832.13</b>
<b>Non-Operating Income</b> .....	<b>10,618</b>		<b>(322,888)</b>		<b>(3140.95)</b>
<b>Net Income</b> .....	<b>\$ 12,150</b>		<b>\$ (328,773)</b>		<b>(2805.95)%</b>

<sup>1</sup> The decrease is attributed to the Sacramento-Yolo Port District and the Stockton Port District reporting \$0.8 million and \$1.4 million, respectively, in the 2001-02 fiscal year and \$0.4 million and \$0.7 million, respectively, in the 2002-03 fiscal year.

<sup>2</sup> The increase is attributed to the Stockton Port District reporting \$1.6 million.

<sup>3</sup> The increase is attributed to the San Diego Unified Port District and the Stockton Port District reporting \$4.3 million and \$11.5 million, respectively.

<sup>4</sup> The increase is attributed to the San Diego Unified Port District reporting \$345.4 million.

## Hospital Enterprise Activity

Sixty special districts reported hospital enterprise activity. These special districts reported operating revenues of \$2.5 billion and operating expenses of \$2.6 billion, resulting in an operating loss of \$63.3 million. Non-operating revenues were \$131.3 million and non-operating expenses were \$26.3 million, resulting in a non-operating income of \$105.0 million. Extraordinary items totaled a negative \$0.8 million, resulting in net income of \$40.8 million. See Table 5 for detailed information.

**Figure 12**

### Hospital Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Daily Hospital Services.....	\$ 1,276,440	24.38 %	\$ 1,499,984	24.03 %	17.51 %
Ambulatory Services <sup>1</sup> .....	490,031	9.36	634,383	10.16	29.46
Ancillary Services .....	3,469,768	66.26	4,107,463	65.81	18.38
<b>Gross Patient Revenues</b> .....	<b>5,236,239</b>	<b>100.00 %</b>	<b>6,241,830</b>	<b>100.00 %</b>	<b>19.20</b>
<b>Deductions From Revenues</b>					
Provision for Bad Debts.....	143,934	4.45	171,437	4.22	19.11
Medicare Contractual Adjustments <sup>2</sup> .....	1,211,608	37.48	1,599,705	39.38	32.03
Medi-Cal Contractual Adjustments <sup>3</sup> .....	646,253	19.99	835,293	20.57	29.25
Other Contractual Adjustments .....	1,175,342	36.35	1,401,319	34.50	19.23
Other Allowances .....	55,941	1.73	53,931	1.33	(3.59)
<b>Total Deductions From Revenues</b> .....	<b>3,233,078</b>	<b>100.00 %</b>	<b>4,061,685</b>	<b>100.00 %</b>	<b>25.63</b>
Capitation Premium Revenues.....	67,389		105,680		56.82
<b>Net Patient Revenues</b> .....	<b>2,070,550</b>		<b>2,285,825</b>		<b>10.40</b>
Other Operating Revenues .....	242,766		251,327		3.53
<b>Total Operating Revenues</b> .....	<b>2,313,316</b>		<b>2,537,152</b>		<b>9.68</b>
<b>Operating Expenses</b>					
Daily Hospital Services.....	463,569	19.63 %	517,294	19.88 %	11.59
Ambulatory Services .....	227,808	9.65	261,896	10.07	14.96
Ancillary Services .....	678,975	28.75	761,452	29.28	12.15
Education Costs .....	7,364	0.31	8,025	0.31	8.98
General Services.....	350,273	14.83	373,238	14.35	6.56
Fiscal Services .....	111,049	4.70	123,928	4.77	11.60
Administrative Services.....	280,516	11.88	312,473	12.02	11.39
Unassigned Costs Services .....	229,265	9.71	232,956	8.96	1.61
Purchased Inpatient Services.....	5,765	0.25	4,097	0.16	(28.93)
Purchased Outpatient Services.....	6,687	0.29	5,138	0.20	(23.16)
<b>Total Operating Expenses</b> .....	<b>2,361,271</b>	<b>100.00 %</b>	<b>2,600,497</b>	<b>100.00 %</b>	<b>10.13</b>
<b>Operating Loss</b> .....	<b>(47,955)</b>		<b>(63,345)</b>		<b>32.09</b>
<b>Non-Operating Revenues</b> .....	<b>122,945</b>		<b>131,294</b>		<b>6.79</b>
<b>Non-Operating Expenses</b> .....	<b>18,215</b>		<b>26,284</b>		<b>44.30</b>
<b>Non-Operating Income</b> .....	<b>104,730</b>		<b>105,010</b>		<b>0.27</b>
<b>Extraordinary Items</b> .....	<b>1,569</b>		<b>(830)</b>		<b>(152.90)</b>
<b>Net Income</b> .....	<b>\$ 58,344</b>		<b>\$ 40,835</b>		<b>(30.01)%</b>

<sup>1</sup> The increase is attributed to Antelope Valley Hospital and Sierra-Kings Hospital reporting \$71.1 million and \$15.5 million, respectively.

<sup>2</sup> The increase is attributed to Antelope Valley Hospital, Kaweah Delta Health Care, Palomar Pomerado Hospital, Salinas Valley Memorial Hospital, Sierra View Hospital, and Washington Township Health Care reporting \$171.2 million, \$272.1 million, \$146.3 million, \$154.3 million, \$71.1 million, and \$177.2 million, respectively.

<sup>3</sup> The increase is attributed to the Alameda County Medical Center, Antelope Valley Hospital, Kaweah Delta Health Care, Palomar Pomerado Hospital, and Washington Township Health Care reporting \$149.4 million, \$137.0 million, \$88.4 million, \$71.0 million, and \$74.2 million, respectively.



## Transit Enterprise Activity

Fifty-eight special districts reported transit enterprise activity. These special districts reported revenues of \$3.3 billion and expenses of \$4.0 billion, resulting in an operating loss of \$687.5 million. The loss on the disposal of fixed assets was \$4.9 million. The capital additions to equity were \$903.5 million. The net operating loss and capital additions to equity was \$268.0 million. See Table 6 for detailed information.

**Figure 13**

### Transit Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Passenger Fares.....	\$ 825,140	25.24%	\$ 832,023	25.05%	0.83 %
Special Transit Fares.....	21,519	0.66	21,587	0.65	0.32
Charter Service Revenue.....	799	0.02	853	0.03	6.76
Auxiliary Transportation Revenues.....	68,082	2.08	78,137	2.35	14.77
Non-Transportation Revenues.....	166,575	5.10	169,736	5.11	1.90
Property Tax Revenues.....	67,929	2.08	72,671	2.19	6.98
Sales Tax Revenues.....	354,610	10.85	352,338	10.61	(0.64)
Local Cash Grants.....	1,328,510	40.64	1,377,037	41.44	3.65
Local Special Fare Assistance.....	5,780	0.18	3,968	0.12	(31.35)
State Cash Grants.....	97,993	3.00	96,421	2.90	(1.60)
Federal Cash Grants.....	332,176	10.15	316,447	9.53	(4.74)
Other Revenues.....	10	0.00	745	0.02	7350.00
<b>Total Revenues</b> .....	<b>3,269,123</b>	<b>100.00%</b>	<b>3,321,963</b>	<b>100.00%</b>	<b>1.62</b>
<b>Expenses</b>					
Salaries, Wages, and Benefits.....	1,854,761	49.37	1,948,528	48.60	5.06
Services.....	269,208	7.17	315,173	7.86	17.07
Materials and Supplies.....	250,618	6.67	270,713	6.75	8.02
Utilities and Insurance.....	150,727	4.01	184,424	4.60	22.36
Purchased Transportation.....	446,918	11.90	421,406	10.51	(5.71)
Interest Expenses.....	83,485	2.22	84,893	2.12	1.69
Depreciation and Amortization.....	686,221	18.26	734,807	18.33	7.08
Other Expenses.....	15,177	0.40	49,476	1.23	225.99
<b>Total Expenses</b> .....	<b>3,757,115</b>	<b>100.00%</b>	<b>4,009,420</b>	<b>100.00%</b>	<b>6.72</b>
<b>Net Transit Loss</b> .....	<b>(487,992)</b>		<b>(687,457)</b>		<b>40.87</b>
Gain (Loss) on Disposal of Fixed Assets.....	(4,331)		(4,925)		13.72
Operating Transfers In (Out).....	40,306		56,886		41.14
<b>Total Operating Loss</b> .....	<b>(452,017)</b>		<b>(635,496)</b>		<b>40.59</b>
<b>Capital Additions to Equity</b>					
Federal Capital Grants.....	621,119	57.80	432,935	47.92	(30.30)
State Capital Grants.....	120,741	11.24	133,462	14.77	10.54
Local Capital Grants.....	332,422	30.94	336,602	37.25	1.26
Non-Governmental Donations.....	272	0.02	518	0.06	90.44
<b>Total Capital Additions to Equity</b> .....	<b>1,074,554</b>	<b>100.00%</b>	<b>903,517</b>	<b>100.00%</b>	<b>(15.92)</b>
<b>Net Operating Loss and Capital Additions to Equity ..</b>	<b>\$ 622,537</b>		<b>\$ 268,021</b>		<b>(56.95)%</b>

## Waste Disposal Enterprise Activity

A total of 570 special districts reported waste disposal enterprise activity. These special districts reported operating revenues of \$1.9 billion and operating expenses of \$1.9 billion, resulting in an operating loss of \$28.6 million. Non-operating revenues were \$650.2 million, and non-operating expenses were \$240.5 million, resulting in non-operating income of \$409.7 million and net income of \$381.1 million. See Table 7 for detailed information.

**Figure 14**

### Waste Disposal Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Service Charges.....	\$ 1,342,832	78.22%	\$ 1,443,393	76.98%	7.49 %
Connection Fees <sup>1</sup> .....	181,640	10.58	231,654	12.35	27.53
Service Type Assessments.....	24,523	1.43	26,368	1.41	7.52
Other Services.....	86,598	5.04	86,017	4.59	(0.67)
Sales .....	81,134	4.73	87,628	4.67	8.00
<b>Total Operating Revenues.....</b>	<b>1,716,727</b>	<b>100.00%</b>	<b>1,875,060</b>	<b>100.00%</b>	<b>9.22</b>
<b>Operating Expenses</b>					
Sewage Collection.....	200,503	11.15	208,981	10.98	4.23
Sewage Treatment.....	520,772	28.95	591,920	31.10	13.66
Sewage Disposal.....	74,916	4.16	84,174	4.42	12.36
Solid Waste Disposal .....	188,735	10.49	200,134	10.51	6.04
Administration and General.....	333,360	18.53	357,313	18.77	7.19
Depreciation and Amortization .....	407,579	22.66	413,884	21.74	1.55
Other Operating Expenses.....	72,961	4.06	47,275	2.48	(35.21)
<b>Total Operating Expenses.....</b>	<b>1,798,826</b>	<b>100.00%</b>	<b>1,903,681</b>	<b>100.00%</b>	<b>5.83</b>
<b>Operating Income (Loss).....</b>	<b>(82,099)</b>		<b>(28,621)</b>		<b>(65.14)</b>
<b>Non-Operating Revenues</b>					
Interest Income.....	292,334	40.52	285,494	43.92	(2.34)
Rents, Leases, and Franchises.....	10,465	1.45	10,038	1.54	(4.08)
Taxes and Assessments .....	205,672	28.51	217,806	33.50	5.90
Intergovernmental .....	59,739	8.28	39,037	6.00	(34.65)
Other Non-Operating Revenues.....	153,319	21.24	97,803	15.04	(36.21)
<b>Total Non-Operating Revenues.....</b>	<b>721,529</b>	<b>100.00%</b>	<b>650,178</b>	<b>100.00%</b>	<b>(9.89)</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	208,943	78.96	194,732	80.97	(6.80)
Other Non-Operating Expenses.....	55,679	21.04	45,757	19.03	(17.82)
<b>Total Non-Operating Expenses.....</b>	<b>264,622</b>	<b>100.00%</b>	<b>240,489</b>	<b>100.00%</b>	<b>(9.12)</b>
<b>Non-Operating Income.....</b>	<b>456,907</b>		<b>409,689</b>		<b>(10.33)</b>
<b>Net Income .....</b>	<b>\$ 374,808</b>		<b>\$ 381,068</b>		<b>1.67 %</b>

<sup>1</sup> The increase is attributed to the Eastern Municipal Water District and Sacramento Regional County Sanitary (Sacramento) reporting \$32.8 million and \$58.3 million, respectively.

## Water Utility Enterprise Activity

A total of 869 special districts reported water utility enterprise activity. These special districts reported operating revenues of \$4.7 billion and operating expenses of \$4.6 billion, resulting in operating income of \$54.1 million. Non-operating revenues were \$1.3 billion and non-operating expenses were \$590.0 million, resulting in non-operating income of \$680.4 million and net income of \$734.5 million. See Table 8 for detailed information.

Figure 15

### Water Utility Enterprise Activity

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Operating Revenues</b>					
Water Sales					
Residential .....	\$ 1,150,472	25.09%	\$ 1,198,469	25.72 %	4.17 %
Business .....	181,179	3.95	189,243	4.06	4.45
Industrial .....	63,603	1.39	66,856	1.43	5.11
Irrigation .....	509,060	11.10	491,083	10.54	(3.53)
Sales for Resale .....	1,912,346	41.70	1,899,360	40.75	(0.68)
All Other Sales .....	123,180	2.69	126,351	2.71	2.57
Water Services .....	645,795	14.08	689,293	14.79	6.74
<b>Total Operating Revenues .....</b>	<b>4,585,635</b>	<b>100.00%</b>	<b>4,660,655</b>	<b>100.00 %</b>	<b>1.64</b>
<b>Operating Expenses</b>					
Source of Supply .....	2,005,114	45.10	1,981,035	43.00	(1.20)
Pumping .....	231,560	5.21	257,488	5.59	11.20
Water Treatment .....	205,240	4.62	236,709	5.14	15.33
Administration and General .....	716,656	16.12	779,253	16.92	8.73
Customer Accounts .....	64,384	1.45	65,748	1.43	2.12
Transmission and Distribution .....	430,651	9.69	458,912	9.96	6.56
Depreciation and Amortization .....	659,096	14.82	718,610	15.60	9.03
Other Operating Expenses .....	133,426	2.99	108,795	2.36	(18.46)
<b>Total Operating Expenses .....</b>	<b>4,446,127</b>	<b>100.00%</b>	<b>4,606,550</b>	<b>100.00 %</b>	<b>3.61</b>
<b>Operating Income .....</b>	<b>139,508</b>		<b>54,105</b>		<b>(61.22)</b>
<b>Non-Operating Revenues</b>					
Interest Income .....	341,777	27.05	334,150	26.30	(2.23)
Rents, Leases, and Franchises <sup>1</sup> .....	34,343	2.72	49,791	3.92	44.98
Taxes and Assessments .....	508,664	40.26	548,366	43.17	7.81
Intergovernmental .....	107,262	8.49	106,337	8.37	(0.86)
Other Non-Operating Revenues .....	271,286	21.48	231,770	18.24	(14.57)
<b>Total Non-Operating Revenues .....</b>	<b>1,263,332</b>	<b>100.00%</b>	<b>1,270,414</b>	<b>100.00 %</b>	<b>0.56</b>
<b>Non-Operating Expenses</b>					
Interest Expense .....	469,717	82.16	490,749	83.18	4.48
Other Non-Operating Expenses .....	102,017	17.84	99,266	16.82	(2.70)
<b>Total Non-Operating Expenses .....</b>	<b>571,734</b>	<b>100.00%</b>	<b>590,015</b>	<b>100.00 %</b>	<b>3.20</b>
<b>Non-Operating Income .....</b>	<b>691,598</b>		<b>680,399</b>		<b>(1.62)</b>
<b>Net Income .....</b>	<b>\$ 831,106</b>		<b>\$ 734,504</b>		<b>(11.62)%</b>

<sup>1</sup> The increase is attributed to the Alameda County Flood Control and Water Conservation District reporting \$23.9 million.

## Non-Enterprise Activities

Non-enterprise activities are organized on a governmental fund type basis, in accordance with the Uniform Accounting System of Special Districts as prescribed in Section 1113.1 of the California Code of Regulations.

### General Purpose Transactions

A total of 2,946 special districts reported non-enterprise general purpose transactions. These special districts reported revenues of \$7.6 billion and expenditures of \$7.6 billion, resulting in revenues over expenditures of \$64.6 million. See Table 9 for activity summary and Table 10 for detailed information.

Figure 16 provides the total revenues and expenditures transactions under the general purpose category (General Fund and special revenue funds), reflecting the inflow and outflow of current financial resources. Nonroutine inflows such as proceeds of long-term debt are considered financing sources, while nonroutine outflows are considered financing uses. See Table 9 for a summary by activity and Table 10 for individual special district information relating to financing sources and uses.

**Figure 16**

#### General Purpose Transactions (Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Taxes and Assessments .....	\$ 2,113,588	29.57%	\$ 2,278,574	29.90%	7.81 %
Licenses, Permits, and Franchises .....	160,067	2.24	171,353	2.25	7.05
Fines, Forfeits, and Penalties .....	18,659	0.26	21,358	0.28	14.46
Revenue From Use of Money and Property					
Interest Income .....	283,812	3.97	225,908	2.96	(20.40)
Rents, Concessions, and Royalties .....	399,793	5.59	412,913	5.42	3.28
Intergovernmental					
Federal .....	333,294	4.66	324,138	4.25	(2.75)
State .....	444,792	6.22	329,256	4.32	(25.98)
Other Governmental Agencies .....	273,814	3.83	276,859	3.63	1.11
Charges for Current Services .....	1,149,554	16.08	1,299,230	17.04	13.02
Self Insurance Contributions and Claim					
Adjustments .....	1,750,317	24.49	2,009,595	26.36	14.81
Other Revenues .....	220,004	3.09	273,381	3.59	24.26
<b>Total Revenues</b> .....	<b>7,147,694</b>	<b>100.00%</b>	<b>7,622,565</b>	<b>100.00%</b>	<b>6.64</b>
<b>Expenditures</b>					
Salaries, Wages, and Benefits .....	2,023,380	28.84	2,194,833	29.04	8.47
Services and Supplies .....	2,496,878	35.59	2,676,554	35.42	7.20
Self Insurance – Claims Paid .....	1,375,679	19.61	1,550,024	20.51	12.67
Debt Service					
Retirement of Long-Term Debt .....	219,431	3.13	157,511	2.08	(28.22)
Interest Expense .....	60,134	0.86	57,649	0.76	(4.13)
Fixed Assets .....	393,939	5.62	533,820	7.06	35.51
Other Expenditures .....	445,641	6.35	387,590	5.13	(13.03)
<b>Total Expenditures</b> .....	<b>7,015,082</b>	<b>100.00%</b>	<b>7,557,981</b>	<b>100.00%</b>	<b>7.74</b>
<b>Revenues Over Expenditures</b> .....	<b>\$ 132,612</b>		<b>\$ 64,584</b>		<b>(51.30)%</b>

## Debt Service Transactions

A total of 354 special districts reported non-enterprise debt service transactions. These special districts reported revenues of \$1.7 billion and expenditures of \$2.6 billion, resulting in revenues under expenditures of \$899.0 million. See Table 9 for activity summary and Table 11 for detailed information.

Figure 17 provides the total revenues and expenditures transactions under the debt service category, reflecting the inflow and outflow of current financial resources. Nonroutine inflows such as proceeds of refunding debt are considered financing sources, while nonroutine outflows are considered financing uses. See Table 9 for a summary by activity, and Table 11 for individual special district information relating to financing sources and uses.

**Figure 17**

### Debt Service Transactions

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Taxes and Assessments.....	\$ 61,816	3.47%	\$ 69,475	4.04%	12.39 %
Revenue From Use of Money and Property					
Interest Income.....	155,025	8.70	161,495	9.38	4.17
Rents, Concessions, and Royalties.....	1,339,355	75.20	1,215,301	70.61	(9.26)
Intergovernmental					
Federal <sup>1</sup> .....	—	—	2,449	0.14	100.00
State.....	1,970	0.11	2,280	0.13	15.74
Other Governmental Agencies <sup>2</sup> .....	159,753	8.97	200,158	11.63	25.29
Charges for Current Services.....	5,453	0.31	8,988	0.52	64.83
Other Revenues.....	57,675	3.24	61,096	3.55	5.93
<b>Total Revenues</b> .....	<b>1,781,047</b>	<b>100.00%</b>	<b>1,721,242</b>	<b>100.00%</b>	<b>(3.36)</b>
<b>Expenditures</b>					
Debt Service					
Retirement of Long-Term Debt.....	1,114,050	48.59	1,182,889	45.14	6.18
Interest Expense.....	868,053	37.86	961,557	36.70	10.77
Fixed Assets <sup>3</sup> .....	158,433	6.91	324,690	12.39	104.94
Other Expenditures.....	152,416	6.64	151,125	5.77	(0.85)
<b>Total Expenditures</b> .....	<b>2,292,952</b>	<b>100.00%</b>	<b>2,620,261</b>	<b>100.00%</b>	<b>14.27</b>
<b>Revenues Under Expenditures</b> .....	<b>\$ (511,905)</b>		<b>\$ (899,019)</b>		<b>75.62 %</b>

<sup>1</sup> The increase is attributed to the California Fairs Financing Authority reporting \$2.4 million.

<sup>2</sup> The increase is attributed to the City and County of San Francisco Redevelopment Financing Authority, the City of San Diego Public Facilities Financing Authority, the Sacramento County Sanitation Districts Financing Authority, and the Napa County Flood Protection and Watershed Authority reporting \$28.8 million, \$89.8 million, \$36.5 million, and \$13.9 million, respectively.

<sup>3</sup> The increase is attributed to the Sacramento City Financing Authority, the Municipal Improvement Corporation of Los Angeles, and the Roseville Finance Authority reporting \$166.5 million, \$143.7 million, and \$13.3 million, respectively.

## Capital Projects Transactions

A total of 211 special districts reported non-enterprise capital projects transactions. These special districts reported revenues of \$176.9 million and expenditures of \$490.0 million, resulting in revenues under expenditures of \$313.0 million. See Table 9 for activity summary and Table 12 for detailed information.

Figure 18 provides the total revenues and expenditures transactions under the capital projects category, reflecting the inflow and outflow of current financial resources. Nonroutine inflows such as proceeds of long-term debt are considered financing sources, while nonroutine outflows are considered financing uses. See Table 9 for a summary by activity and Table 12 for individual special district information relating to financing sources and uses.

**Figure 18**

### Capital Projects Transactions

(Amounts in thousands)

	2001-02	Percent of Total	2002-03	Percent of Total	Percent Increase (Decrease) From Prior Year
<b>Revenues</b>					
Interest Income.....	\$ 27,051	16.18	\$ 43,044	24.33%	59.12 %
Intergovernmental					
Federal <sup>1</sup> .....	1,085	0.65	31,602	17.86	2812.63
State <sup>2</sup> .....	17,596	10.52	37,722	21.32	114.38
Other Governmental Agencies.....	91,640	54.81	39,828	22.51	(56.54)
Other Revenues .....	29,827	17.84	24,745	13.98	(17.04)
<b>Total Revenues.....</b>	<b>167,199</b>	<b>100.00%</b>	<b>176,941</b>	<b>100.00%</b>	<b>5.83</b>
<b>Expenditures</b>					
Fixed Assets.....	163,270	46.91	164,660	33.61	0.85
Other Expenditures .....	184,744	53.09	325,321	66.39	76.09
<b>Total Expenditures .....</b>	<b>348,014</b>	<b>100.00%</b>	<b>489,981</b>	<b>100.00%</b>	<b>40.79</b>
<b>Revenues Over (Under) Expenditures...</b>	<b>\$ (180,815)</b>		<b>\$ (313,040)</b>		<b>73.13 %</b>

<sup>1</sup> The increase is attributed to the California Fairs Financing Authority and the Heber Public Utility District reporting \$28.5 million and \$2.3 million, respectively.

<sup>2</sup> The increase is attributed to the Orange County Flood Control District, the East Bay Regional Park District, and the Hayward Area Recreation and Park District reporting \$18.8 million, \$8.3 million, and \$6.2 million, respectively.

# **Financial Section**

**Table 1. Special District Annual Report — Fiscal Year 2002-03**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
49-99 Cooperative Library System	San Joaquin	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Library Services	\$ 254,665	\$ 343,963	\$ —	—	—
4-E Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	270	399	—	—	—
4-M Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	43,132	56,348	171,905	—	—
Acampo Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	7,217	2,844
—	—	—	—	Water Enterprise	32,244	27,057	—	—	—
ACHD-Yearly Benefits Joint Powers Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,699,873	22,027,516	—	—	—
Adams Springs Water District	Lake	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,882	25,780	—	—	—
Adelanto Public Utility Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,111,294	3,009,887	44,325,000	—	—
—	—	—	—	Water Enterprise	5,893,514	2,477,411	—	—	—
Adin Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	17,493	20,408	—	—	—
Adin Community Services District	Modoc	5.1	O	—	—	—	—	938	938
—	—	—	—	Waste Disposal Enterprise	35,156	58,058	34,399	—	—
Adin Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	58,172	49,301	—	—	—
Adin Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,649	1,610	—	—	—
Adobe Lane Ranchettes Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Agoura Hills and Calabasas Community Center Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,146,188	1,033,668	—	—	—
Agoura Hills Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	666,060	666,060	9,395,000	—	—
Agoura Hills Public Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Airborne Law Enforcement Services	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,824,885	863,452	—	—	—
Airport Neighborhood Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,956	9,812	—	—	—
Alameda - Contra Costa Transit Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	998,887	2,208,636	22,565,000	—	—
Alameda County Abandoned Vehicle Abatement Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,215,315	1,215,315	—	—	—
Alameda County Board of Education Public Facilities Corporation	Alameda	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	522,916	4,485,464	2,926,122	—	—
Alameda County Fire Department	Alameda	7.	S	—	—	—	—	40,937,989	23,405,030
—	—	—	—	Fire Protection	44,919,490	40,150,042	—	—	—
Alameda County Flood Control and Water Conservation District	Alameda	8.3	S	—	—	—	—	116,214,227	25,657,890

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other



**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Alameda County Flood Control and Water Conservation District — (continued)	Alameda	8.3	S	—	—	—	—	\$ 116,214,227	\$ 25,657,890
—	—	—	—	Flood Control and Water Conservation	\$ 47,367,207	\$ 42,003,556	\$ —	—	—
—	—	—	—	Water Enterprise	47,192,068	27,160,603	—	—	—
Alameda County Medical Center	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	388,862,551	446,418,835	—	—	—
Alameda County Mosquito Abatement District	Alameda	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,217,750	1,646,677	—	—	—
Alameda County Public Facilities Corporation	Alameda	54.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,383,626	12,131,303	89,817,122	—	—
Alameda County Resource Conservation District	Alameda	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	679,162	577,847	—	—	—
Alameda County Schools Insurance Group	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	72,868,268	71,764,710	—	—	—
Alameda County Waste Management Authority and Source Reduction Recycling Board	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,338,411	16,577,560	—	—	—
Alameda County Water District	Alameda	42.	O	—	—	—	—	34,806,243	10,895,836
—	—	—	—	Water Enterprise	51,897,099	50,465,562	37,327,897	—	—
Alameda County-Dublin Library Corporation	Alameda	54.	O	—	—	—	—	—	—
Alameda Sewer Improvement Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	431,288	425,495	4,430,000	—	—
Alameda-Contra Costa Transit District	Alameda	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	275,400,976	283,882,202	22,565,000	—	—
Alamo-Lafayette Cemetery District	Contra Costa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	251,336	238,530	—	—	—
Alba Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,983	968	—	—	—
Albion-Little River Fire Protection	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	162,446	81,137	—	—	—
Aldercroft Heights County Water District	Santa Clara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	154,511	172,777	—	—	—
Alderpoint County Water District	Humboldt	42.	O	—	—	—	—	—	—
Alexander Estates Lighting District	Mendocino	18.	S	—	—	—	—	12,698	6,266
—	—	—	—	Lighting and Lighting Maintenance	6,266	8,133	—	—	—
Alhambra Capital Improvement Corporation	Los Angeles	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,121,015	3,127,560	31,430,000	—	—
Alhambra Golf Course Clubhouse Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	568,599	583,233	2,665,000	—	—
Alleghany County Water District	Sierra	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,229	40,830	71,037	—	—
Allensworth Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	77,351	91,510	112,247	—	—
Alliance of Schools For Cooperative Insurance Programs	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	48,632,152	44,859,320	—	—	—

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Almanor Recreation and Park District	Plumas	—	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	\$ 94,503	\$ 39,902	\$ —	—	—
Almond Park Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	7,717	1,521
—	—	—	—	Water Enterprise	13,993	12,704	—	—	—
Almond Wood Estates Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	912	7,430	—	—	—
Almonte Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	42,839	61,503
—	—	—	—	Waste Disposal Enterprise	83,720	229,874	—	—	—
Alpaugh Irrigation District	Tulare	52.	O	—	—	—	—	70,682	69,977
—	—	—	—	Water Enterprise	1,422,646	1,500,136	—	—	—
Alpine County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	986,375	885,416	—	—	—
Alpine Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,343,409	2,183,366	2,247,315	—	—
Alpine Homes Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Alpine Resource Conservation District	Alpine	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	7,660	1,105	—	—	—
Alpine Springs County Water District	Placer	42.	O	—	—	—	—	950,050	720,771
—	—	—	—	Fire Protection	199,455	194,921	145,000	—	—
—	—	—	—	Recreation and Park	68,022	99,320	—	—	—
—	—	—	—	Waste Disposal Enterprise	253,766	275,715	—	—	—
—	—	—	—	Water Enterprise	236,062	250,590	164,538	—	—
Alpine Village-Sequoia Crest Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,592	27,431	—	—	—
Alta Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	531,837	440,378	—	—	—
Alta Fire Protection District	Placer	7.	O	—	—	—	—	171,747	42,404
—	—	—	—	Fire Protection	68,649	47,801	—	—	—
Alta Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	413,058	99,178	1,052,342	—	—
Alta Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,267,201	2,097,851	68,087	—	—
Altadena Library District	Los Angeles	17.1	O	—	—	—	—	2,233,466	1,721,353
—	—	—	—	Library Services	1,937,574	1,732,465	—	—	—
Altair Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,304	567	—	—	—
Altamount Commuter Express Authority	San Joaquin	50	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	10,553,395	11,315,967	—	—	—
Altaville Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	60,819	35,808	—	—	—
Altaville-Melones Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	59,139	53,626	—	—	—
Alto Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	73,977	35,735

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Alto Sanitary District (Marin) — (continued)	Marin	30.1	O	—	—	—	—	\$ 73,977	\$ 35,735
—	—	—	—	Waste Disposal Enterprise	\$ 186,055	\$ 133,263	\$ —	—	—
Alturas Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	84,009	75,884	—	—	—
Alturas Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	103,285	98,338	—	—	—
Alvord Drainage District (Riverside)	Riverside	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5	—	—	—	—
Amador County Air Pollution Control District	Amador	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	256,219	206,048	—	—	—
Amador County Fire Protection District	Amador	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,115,008	1,069,830	—	—	—
Amador County Water District No. 1	Amador	42.	O	Inactive	—	—	—	—	—
Amador Regional Sanitation District	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	107,447	271,459	—	—	—
Amador Regional Transit System	Amador	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	802,658	854,078	—	—	—
Amador Resource Conservation District	Amador	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	89,071	139,015	—	—	—
Amador Water Agency	Amador	45.2	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,101,468	6,726,113	5,227,360	—	—
Amador-Tuolumne Community Action Agency	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,123,434	6,176,737	—	—	—
Ambrose Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,351,821	1,547,929	6,384	—	—
American Canyon Fire Protection District	Napa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,454,809	1,754,842	—	—	—
American River Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	19,805	1,950	—	—	—
American River Flood Control District	Sacramento	8.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,500,314	1,121,214	27,217	—	—
Anaheim Community Center Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,895,000	5,895,000	50,680,000	—	—
Anaheim Public Financing Authority	Orange	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	44,343,447	44,343,447	372,905,000	—	—
Anaheim Public Improvement Corporation	Orange	54	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,753,407	13,753,407	29,900,000	—	—
Anderson Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	366,029	211,238	—	—	—
Anderson Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	875,824	922,719	79,577	—	—
Anderson Sewer District	Shasta	35.2	S	Inactive	—	—	—	—	—
Anderson Springs Community Services District	Lake	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Anderson Springs Community Services District — (continued)	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	\$ 53,229	\$ 37,678	\$ —	—	—
Anderson Springs Lighting District	Lake	18.	S	—	—	—	—	10,528	5,060
—	—	—	—	Lighting and Lighting Maintenance	5,572	4,158	—	—	—
Anderson Union High School District Educational Facilities Corporation	Shasta	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	430,089	712,134	11,555,000	—	—
Anderson Valley Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	31,902	24,298	—	—	—
Anderson Valley Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	65,295	60,775	—	—	—
—	—	—	—	Fire Protection	133,497	226,514	221,618	—	—
—	—	—	—	Governmental Services	116,495	41,054	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
—	—	—	—	Recreation and Park	17,589	13,819	—	—	—
Anderson-Cottonwood Irrigation District	Shasta	52.	O	—	—	—	—	449,028	285,707
—	—	—	—	Water Enterprise	1,023,119	1,153,181	—	—	—
Angels Camp Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	81,831	55,240	—	—	—
Angiola Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,793,071	2,781,950	62,584	—	—
Antelope Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	123,630	119,015	—	—	—
Antelope Valley Air Quality Management District	Los Angeles	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,113,463	2,554,879	—	—	—
Antelope Valley Hospital District	Los Angeles	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	193,636,963	199,380,821	140,758,785	—	—
Antelope Valley Mosquito Abatement District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	551,787	653,352	—	—	—
Antelope Valley Resource Conservation District	Los Angeles	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	168,951	193,511	—	—	—
Antelope Valley State Water Contractors Association	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	24	12,280	—	—	—
Antelope Valley Transit Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	19,511,439	10,714,547	640,000	—	—
Antelope Valley Water District	Mono	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	720	—	—	—	—
Antelope Valley-East Kern Water Agency	Kern	45.3	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	31,761,576	24,589,752	4,325,000	—	—
Antelope-Black Mountain Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	37	167	—	—	—
Apple Valley Fire Protection District	San Bernardino	7.	O	—	—	—	—	5,187,859	3,886,614
—	—	—	—	Fire Protection	4,673,859	4,695,412	200,000	—	—
Apple Valley Foothill County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	106,517	96,492	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Apple Valley Heights County Water District	San Bernardino	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 156,755	\$ 169,046	\$ 5,000	—	—
Apple Valley Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
Aptos-La Selva Fire Protection Services	Santa Cruz	7.	O	—	—	—	—	7,013,589	5,630,891
—	—	—	—	Fire Protection	6,076,307	6,070,452	1,321,525	—	—
Aqua Mansa Industrial Growth Association	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	92,976	148,289	—	—	—
Arbuckle Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	57,425	38,457	—	—	—
Arbuckle Public Utility District	Colusa	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	72,782	96,385	—	—	—
—	—	—	—	Water Enterprise	211,734	200,300	—	—	—
Arbuckle-College City Fire Protection District	Colusa	7.	O	—	—	—	—	390,378	225,831
—	—	—	—	Fire Protection	244,474	235,307	—	—	—
Arcade County Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,251,139	3,784,789	—	—	—
Arcade Creek Recreation and Park District	Sacramento	27.1	O	—	—	—	—	887,316	645,429
—	—	—	—	Recreation and Park	653,435	632,467	179,490	—	—
Arcata Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,436,028	2,048,345	879,143	—	—
Arden Manor Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	513,770	482,356	389,924	—	—
Arden Park Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	600,804	574,380	409,608	—	—
Area 4 Agency on Aging	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	8,680,831	8,723,714	—	—	—
Armona Community Services District	Kings	5.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	13,371	12,375	—	—	—
—	—	—	—	Waste Disposal Enterprise	390,913	348,556	100,029	—	—
—	—	—	—	Water Enterprise	471,258	505,598	2,048,849	—	—
Arnold Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,820	3,655	—	—	—
Aromas County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	613,420	682,606	17,000	—	—
Aromas Tri-County Fire Protection District	Monterey	7.	O	—	—	—	—	843,745	829,771
—	—	—	—	Fire Protection	989,331	1,092,407	—	—	—
Arrowbear Park County Water District	San Bernardino	42.	O	—	—	—	—	1,028,278	163,997
—	—	—	—	Fire Protection	151,076	119,163	—	—	—
—	—	—	—	Waste Disposal Enterprise	375,467	364,200	331,630	—	—
—	—	—	—	Water Enterprise	512,789	441,373	695,000	—	—
Arrowhead Health Administrators	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Health	115,032	186,938	—	—	—
Arroyo Grande Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Arroyo Grande Cemetery District — (continued)	San Luis Obispo	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 385,649	\$ 431,925	\$ 100,000	—	—
Arroyo Seco Library Network	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Library Services	117,909	378,045	—	—	—
Arroyo Vista Community Service District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,029	6,996	—	—	—
Artesia Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	259,709	243,287	—	—	—
Artois Community Services District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,637	17,969	23,723	—	—
Artois Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	52,491	29,641	—	—	—
Arvin Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,056,455	1,045,741	141,276	—	—
Arvin-Edison Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,974,447	20,766,127	5,086,088	—	—
Ash Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	39,075	13,168
—	—	—	—	Lighting and Lighting Maintenance	18,041	23,251	—	—	—
Ashley Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	879	449	—	—	—
Associated Community Action Program	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	568,142	553,516	—	—	—
Association of California Water Agencies Joint Powers Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,862,434	17,834,234	—	—	—
Atascadero Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	345,487	294,922	—	—	—
Atascadero Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,700,816	6,232,130	20,795,000	—	—
Athens - Woodcrest - Olivita Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	1,522,233	371,860
—	—	—	—	Waste Disposal Enterprise	1,665,014	2,530,460	—	—	—
Atherton Channel Drainage District	San Mateo	35.1	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	51,578	91,222	—	—	—
Atwater Fire Protection	Merced	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,779,855	1,779,855	—	—	—
Atwater Public Financing Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	886,056	10,407,791	10,100,000	—	—
Atwell Island Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	107,183	199,044	—	—	—
Auburn Cemetery District	Placer	4.	O	—	—	—	—	587,205	310,610
—	—	—	—	Cemetery	567,431	551,752	—	—	—
Auburn Recreation and Park District	Placer	27.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Auburn Recreation and Park District — (continued)	Placer	27.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 2,966,346	\$ 3,002,726	\$ 1,125,000	—	—
Auburn Valley Community Services District	Placer	05	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	32,317	73,328	—	—	—
—	—	—	—	Waste Disposal Enterprise	240,917	69,389	2,165,000	—	—
—	—	—	—	Water Enterprise	48,648	75,706	—	—	—
Audubon Hills Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	31,135	42,020	—	—	—
Authority for a Greater San Bernardino	San Bernardino	50.	O	Inactive	—	—	—	—	—
Authority for California Cities Excess Liability (ACCEL)	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,472,754	5,636,442	—	—	—
Authority for the Handicapped of San Bernardino County	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	100,999	80,989	—	—	—
Automated Regional Justice Information System (ARJIS)	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,670,464	3,896,138	—	—	—
Avena Drainage District (San Joaquin)	San Joaquin	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,963	1,773	—	—	—
Avenal Healthcare District	Kings	12.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	941,365	891,387	—	—	—
Avenal Public Financing Authority	Kings	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	697,832	952,832	9,740,000	—	—
Avila Beach Community Services District	San Luis Obispo	5.1	O	—	—	—	—	3,179,253	169,247
—	—	—	—	Fire Protection	185,556	169,247	—	—	—
—	—	—	—	Waste Disposal Enterprise	213,669	250,566	—	—	—
—	—	—	—	Water Enterprise	171,965	237,152	147,000	—	—
Azusa Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,951,484	2,300,510	27,250,000	—	—
Bailey Creek Subdivision Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Baker Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	426,233	511,401	169,973	—	—
—	—	—	—	Water Enterprise	194,449	110,936	85,000	—	—
Bald Mountain Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	70,129	54,407	—	—	—
Baldwin Hills Regional Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	40,686	10,731	—	—	—
Baldwin Park Financing Authority	Los Angeles	50.	O	—	—	—	—	14,288,290	45,909,649
—	—	—	—	Financing or Constructing Facilities	2,127,078	2,241,028	32,510,000	—	—
Baldy Mesa Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,995,429	3,290,787	2,639,068	—	—
Baldy Mesa Water District Public Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	190,160	190,160	2,525,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 446	\$ 60	\$ —	—	—
Ballico Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,670	5,143	—	—	—
Ballico-Cortez Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,446	2,125	—	—	—
Bangor Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,705	3,330	—	—	—
Banning Unified School Library	Riverside	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	452,196	436,826	—	—	—
Banta-Carbona Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,416,028	2,861,379	—	—	—
Bard Resource Conservation District	Imperial	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	3,683	2,181	—	—	—
Bard Water District	Imperial	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	54,786	—	—	—	—
—	—	—	—	Water Enterprise	932,989	913,746	—	—	—
Bardsdale Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	174,738	116,799	—	—	—
Barstow Cemetery District	San Bernardino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	390,736	341,587	—	—	—
Barstow Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,632,844	2,369,568	384,300	—	—
Barstow Heights Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	49,212	42,957	—	—	—
Barstow Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	918,086	873,947	15,691	—	—
Bay Area Air Quality Management District	San Francisco	1.2	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	38,179,793	37,743,621	—	—	—
Bay Area Community College Districts Joint Power Agency	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,049,478	3,013,022	—	—	—
Bay Area Housing Authority Risk Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,421,820	3,994,907	—	—	—
Bay Area Library and Information System	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,119,924	1,065,523	—	—	—
Bay Area Schools Insurance Cooperative	Alameda	50	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,809,203	4,784,319	—	—	—
Bay Cities Joint Powers Insurance Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,874,857	4,079,982	—	—	—
Bayliss Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	24,080	13,688	—	—	—
Bayshore Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,125,779	941,830	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Baywood Park Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	\$ 294,426,662	\$ 188,898,607
—	—	—	—	Drainage and Drainage Maintenance	\$ —	\$ 4	\$ —	—	—
Beach Cities Health District	Los Angeles	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	7,581,529	9,968,978	7,402,934	—	—
Beach Erosion Authority For Clean Oceans and Nourishment	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	360,876	362,063	—	—	—
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	13,596	11,473
—	—	—	—	Lighting and Lighting Maintenance	12,874	14,276	—	—	—
Bear Mountain Ranchettes Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Bear Mountain Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	679,720	714,574	—	—	—
Bear River Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	375,553	284,817	55,723	—	—
Bear Valley Community Healthcare District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	11,218,293	9,840,316	2,785	—	—
Bear Valley Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,436,322	1,116,015	—	—	—
—	—	—	—	Recreation and Park	—	101,004	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,300,272	820,825	—	—	—
—	—	—	—	Waste Disposal Enterprise	605,173	773,369	1,411,768	—	—
—	—	—	—	Water Enterprise	2,174,750	2,184,434	4,530,000	—	—
Bear Valley Water District	Alpine	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	513,016	361,652	40,272	—	—
Bear Valley-Indian Valley Fire Protection District	Colusa	7.	O	—	—	—	—	58,908	26,381
—	—	—	—	Fire Protection	36,580	33,147	—	—	—
Beaumont Cherry Valley Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	592,541	601,797	110,623	—	—
Beaumont Library District	Riverside	17.1	O	—	—	—	—	806,949	568,139
—	—	—	—	Library Services	603,965	568,139	—	—	—
Beaumont-Cherry Valley Water District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,756,530	2,778,578	—	—	—
Beckwourth County Service Area	Plumas	34.	S	—	—	—	—	13,439	7,492
—	—	—	—	Waste Disposal Enterprise	14,530	16,784	20,000	—	—
Beckwourth Fire Protection District	Plumas	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	25,313	15,017	—	—	—
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	37,573	17,287	—	—	—
Bel Marin Keys Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,413,185	1,202,533	22,744	—	—
Bell Canyon Community Services District	Ventura	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	26,727	26,727	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Bell Canyon Community Services District — (continued)	Ventura	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Police Protection and Personal Safety	\$ 18,716	\$ 18,716	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	279,158	254,351	—	—	—
Bell Gardens Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
Bell Gardens Lighting District	Los Angeles	18.	S	—	—	—	—	1,161,658	231,631
—	—	—	—	Lighting and Lighting Maintenance	242,113	299,101	—	—	—
Bell Lighting District	Los Angeles	18.	S	—	—	—	—	679,504	146,605
—	—	—	—	Lighting and Lighting Maintenance	230,678	224,999	—	—	—
Bella Vista Oaks Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Bella Vista Oaks Unit 4 Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Bella Vista Recreation and Park District	Los Angeles	27.1	S	—	—	—	—	51,129	6,181
—	—	—	—	Recreation and Park	6,220	110	—	—	—
Bella Vista Water District	Shasta	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,029,898	4,450,768	4,518,008	—	—
Bell-Cudahy Cable Television Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	41,479	42,717	—	—	—
Belle Mill Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,434	1,000	—	—	—
Bellflower Public Facilities Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	509,598	509,615	5,390,000	—	—
Belmont Fire Protection District	San Mateo	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,374,422	4,493,727	—	—	—
Belmont Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	8,360	2,916	—	—	—
Belmont Terrace Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,941	5,046	—	—	—
Belridge Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,728,293	12,491,037	7,086,265	—	—
Belvedere Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	9,765,541	1,299,833
—	—	—	—	Waste Disposal Enterprise	4,879,143	5,749,721	—	—	—
Belvedere-Tiburon Joint Recreation Committee District	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	632,783	642,083	—	—	—
Belvedere-Tiburon Library Agency	Marin	17.1	O	—	—	—	—	845,814	739,891
—	—	—	—	Library Services	1,541,574	1,437,789	—	—	—
Ben Lomond Fire Protection District	Santa Cruz	7.	O	—	—	—	—	604,690	477,990
—	—	—	—	Fire Protection	486,006	384,594	—	—	—
Benefits Liability Excess Fund	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,759,115	12,824,787	—	—	—
Benicia Road Lighting District	Solano	18.	S	—	—	—	—	14,736	4,821
—	—	—	—	Lighting and Lighting Maintenance	4,821	4,592	—	—	—
Bennett Valley Fire Protection	Sonoma	7.	O	—	—	—	—	452,285	354,822
—	—	—	—	Fire Protection	502,840	365,037	—	—	—
Berkeley Civic Improvement Corporation	Alameda	54.1	C	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Berkeley Joint Powers Financing Authority	Alameda	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 3,597,161	\$ 3,597,161	\$ 34,980,000	—	—
Berrenda Mesa Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,855,028	16,554,405	2,865,815	—	—
Berry Creek Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,370	54,100	12,144	—	—
Bertsch-Ocean View Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	56,493	53,138	490,512	—	—
Beta Healthcare Group Risk Management Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	59,697,322	24,456,074	—	—	—
Bethel Island Fire Protection District	Contra Costa	7.	S	—	—	—	—	5,874,093	536,077
—	—	—	—	Fire Protection	537,510	215,477	—	—	—
Bethel Island Municipal Improvement District	Contra Costa	15.4	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	580,746	636,654	123,974	—	—
Beyers Lane Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,764	13,593	—	—	—
Bi-County Solid Waste Authority	Yuba	50.	O	Inactive	—	—	—	—	—
Bieber Lighting District	Lassen	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,450	2,357	—	—	—
Big Bear Airport District	San Bernardino	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	2,775,817	1,148,565	—	—	—
Big Bear Area Regional Wastewater Agency	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,840,807	3,232,370	5,170,000	—	—
Big Bear City Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,274,731	1,892,849	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,888,984	3,684,259	—	—	—
—	—	—	—	Water Enterprise	2,644,902	2,114,628	2,685,324	—	—
Big Bear Lake Fire Protection District	San Bernardino	7.	C	—	—	—	—	5,202,768	2,354,773
—	—	—	—	Fire Protection	2,712,764	2,629,025	1,060,222	—	—
Big Bear Lake Non-Profit Corporation	San Bernardino	54.	C	Inactive	—	—	—	—	—
Big Bear Municipal Water District	San Bernardino	44.	O	—	—	—	—	7,725,330	1,787,285
—	—	—	—	Pest Control	271,355	317,323	—	—	—
—	—	—	—	Recreation and Park	530,989	403,332	—	—	—
—	—	—	—	Water Enterprise	2,319,680	3,241,509	6,108,845	—	—
Big Bear Valley Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	4,951,995	981,834
—	—	—	—	Recreation and Park	1,681,475	1,711,331	—	—	—
Big Creek Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,237	7,572	—	—	—
—	—	—	—	Water Enterprise	45,990	39,762	—	—	—
Big Independent Cities Excess Pool Joint Powers Agreement	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,274,903	4,439,729	6,910,000	—	—
Big Pine Cemetery District	Inyo	4.	O	—	—	—	—	45,814	10,197
—	—	—	—	Cemetery	23,988	15,155	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Big Pine Community Services District	Inyo	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 508,129	\$ 73,175	\$ —	—	—
—	—	—	—	Water Enterprise	567,580	115,592	—	—	—
Big Pine Fire Protection District	Inyo	7.	O	—	—	—	—	215,954	142,715
—	—	—	—	Ambulance Service	61,234	—	—	—	—
—	—	—	—	Fire Protection	149,288	126,283	—	—	—
Big Pine Lighting District	Inyo	18.	S	—	—	—	—	50,443	13,051
—	—	—	—	Lighting and Lighting Maintenance	15,786	7,071	—	—	—
Big River Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,198	5,800	—	—	—
—	—	—	—	Recreation and Park	128,640	117,241	—	—	—
Big Rock Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	74,572	58,088	188,283	—	—
Big Springs Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	80,922	83,767	7,013	—	—
Big Valley Fire Protection District	Lassen	7.	O	—	—	—	—	72,416	40,150
—	—	—	—	Fire Protection	17,256	43,694	—	—	—
Big Valley Pest Abatement District	Lassen	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,192	15,892	—	—	—
Biggs-West Gridley Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	749,985	655,894	—	—	—
Bighorn-Desert View Water Agency	San Bernardino	45.25	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,093,368	1,192,460	1,623,977	—	—
Biola Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	186,098	222,375	—	—	—
—	—	—	—	Water Enterprise	87,725	113,568	127,598	—	—
Birchim Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,342	54,972	—	—	—
Bishop Fire Protection District	Inyo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	258,355	206,467	—	—	—
Bittner Lane Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	990	3,555	—	—	—
Black Butte Subdivision Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Black Gold Cooperative Library System	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,382,036	1,373,518	—	—	—
Blanchard - Santa Paula Public Library District - Blanchard Community Library	Ventura	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	601,700	627,025	75,800	—	—
Bloomington Recreation and Park District	San Bernardino	27.1	S	—	—	—	—	873,002	165,119
—	—	—	—	Recreation and Park	164,091	130,507	—	—	—
Bloss Memorial Healthcare District	Merced	14.	O	—	—	—	—	—	—
—	—	—	—	Health	6,833,611	4,990,838	467,018	—	—
BLP Schools Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,041,014	12,620,585	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Blue Lake Fire Protection District	Humboldt	7.	O	—	—	—	—	\$ 187,596	\$ 100,910
—	—	—	—	Fire Protection	\$ 114,403	\$ 187,324	\$ —	—	—
Blue Tent School Road Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	80	2,399	—	—	—
Bluffs Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,131	3,408	—	—	—
Blythe Public Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	533,659	599,494	7,765,000	—	—
Bodega Bay Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	942,024	1,114,089	1,597,858	—	—
Bodega Bay Public Utility District	Sonoma	40.1	O	—	—	—	—	423,714	239,132
—	—	—	—	Waste Disposal Enterprise	794,500	725,900	2,404,300	—	—
—	—	—	—	Water Enterprise	644,000	856,800	—	—	—
Boggs Tract Fire Protection District	San Joaquin	7.	O	—	—	—	—	153,633	37,903
—	—	—	—	Fire Protection	37,817	26,237	—	—	—
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	5,776	708
—	—	—	—	Lighting and Lighting Maintenance	2,951	4,953	—	—	—
Bolinas Community Public Utility	Marin	40.1	O	—	—	—	—	118,162	68,845
—	—	—	—	Waste Disposal Enterprise	143,744	275,397	172,000	—	—
—	—	—	—	Water Enterprise	656,731	551,740	1,313,842	—	—
Bolinas Fire Protection District	Marin	7.	O	—	—	—	—	431,433	278,606
—	—	—	—	Fire Protection	458,396	485,686	—	—	—
Bolinas Highlands Permanent Road Division	Marin	29.	S	—	—	—	—	35,401	21,165
—	—	—	—	Streets and Roads - Construction and Maintenance	21,166	26,364	71,418	—	—
Bolinas-Stinson Union School District Educational Facilities Corporation	Marin	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	158,723	83,900	478,000	—	—
Bombay Beach Community Service District	Imperial	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	14,582	20,718	—	—	—
Bonita-Sunnyside Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,033,642	1,472,053	—	—	—
Boron Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	79,385	176,396	—	—	—
—	—	—	—	Water Enterprise	419,381	372,428	—	—	—
Boronda County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	154,605	111,933	533,776	—	—
Borrego Springs Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,411,429	1,449,092	32,494	—	—
Borrego Springs Park Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	68,516	74,447	—	—	—
—	—	—	—	Waste Disposal Enterprise	128,325	106,512	—	—	—
—	—	—	—	Water Enterprise	95,749	107,368	—	—	—
Borrego Water District	San Diego	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Borrego Water District — (continued)	San Diego	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 312,476	\$ 303,067	\$ —	—	—
—	—	—	—	Water Enterprise	2,267,003	2,226,359	3,310,000	—	—
Boulder Creek Fire Protection District	Santa Cruz	7.	O	—	—	—	—	648,180	—
—	—	—	—	Fire Protection	566,082	527,450	—	—	—
Boulder Creek Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	154,470	137,578	—	—	—
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	3,955	665
—	—	—	—	Drainage and Drainage Maintenance	1,334	916	—	—	—
Branciforte Fire Protection District	Santa Cruz	7.	O	—	—	—	—	530,778	454,696
—	—	—	—	Fire Protection	491,024	448,806	41,575	—	—
Brannan-Andrus Levee Maintenance (Sacramento)	Sacramento	16.10	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	824,233	722,232	231,368	—	—
Brawley County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,109	20,800	215,200	—	—
Brawley Public Improvement Corporation	Imperial	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	107,403	107,403	2,265,000	—	—
Brea Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,990,313	3,844,363	50,194,431	—	—
Briceland Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,053	8,631	—	—	—
Bridgeport Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	108,150	109,916	—	—	—
Bridgeport Public Utility District	Mono	40.1	O	—	—	—	—	—	—
Brisbane Public Financing Authority	San Mateo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,624,203	2,928,624	37,800,000	—	—
Broadmoor Police Protection District	San Mateo	25.1	O	—	—	—	—	1,725,150	1,439,725
—	—	—	—	Police Protection and Personal Safety	1,439,725	1,357,795	—	—	—
Broadview Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,564,760	1,511,821	8,595	—	—
Brooktrails Community Services District	Mendocino	5.1	O	—	—	—	—	2,058,554	801,935
—	—	—	—	Fire Protection	239,597	252,357	2,920	—	—
—	—	—	—	Governmental Services	321,479	203,189	25,060	—	—
—	—	—	—	Recreation and Park	109,053	122,122	2,801	—	—
—	—	—	—	Waste Disposal Enterprise	726,983	719,176	35,369	—	—
—	—	—	—	Water Enterprise	1,081,901	841,640	478,965	—	—
Brophy Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,012,932	1,015,408	—	—	—
Browns Valley Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	17,834	29,173	—	—	—
Browns Valley Irrigation District	Yuba	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,301,309	1,299,642	1,056,872	—	—
Brownsville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	17,773	14,536	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Buckeye Fire Protection District	Shasta	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 79,988	\$ 27,737	\$ —	—	—
Buckingham Park Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	304,843	124,446	224,046	—	—
Buena County Sanitation District (San Diego)	San Diego	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,120,439	2,689,040	—	—	—
Buena Park Library District	Orange	17.1	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,780,688	1,565,868	11,350	—	—
Buena Park Public Finance Authority	Orange	50.	O	Inactive	—	—	—	—	—
Buena Vista Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	832	2,000	—	—	—
Buena Vista Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,442,873	3,998,455	794,000	—	—
Burbank - Glendale - Pasadena Airport Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	47,377,527	45,691,337	12,420,000	—	—
Burbank Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	661,708	309,634	396,456	—	—
Burbank-Paradise Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	227,341	188,075	—	—	—
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	28,333	8,026
—	—	—	—	Lighting and Lighting Maintenance	13,952	18,213	—	—	—
Burkett Gardens Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	77,888	17,235
—	—	—	—	Lighting and Lighting Maintenance	31,957	40,635	—	—	—
Burlingame Hills Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	263,421	298,671	—	—	—
Burney Basin Mosquito Abatement District	Shasta	21.	O	—	—	—	—	454,962	99,128
—	—	—	—	Pest Control	109,669	99,128	—	—	—
Burney Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	70,093	133,124	—	—	—
Burney Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	498,259	360,238	—	—	—
Burney Pine Subdivision Unit 2 Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Burney Water District	Shasta	42.	O	—	—	—	—	239,663	239,663
—	—	—	—	Waste Disposal Enterprise	374,836	423,550	380,000	—	—
—	—	—	—	Water Enterprise	442,524	574,008	—	—	—
Butler-Keys Community Service District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	951	425	—	—	—
Butte City Community Services District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,250	6,055	—	—	—
—	—	—	—	Water Enterprise	17,683	23,430	8,377	—	—
Butte County Air Quality Management District	Butte	1.1	S	—	—	—	—	3,015,638	1,682,627
—	—	—	—	Air Pollution Control	1,445,245	1,682,627	—	—	—
Butte County Mosquito and Vector Control District	Butte	21.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Butte County Mosquito and Vector Control District — (continued)	Butte	21.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Pest Control	\$ 1,716,401	\$ 1,589,688	\$ —	—	—
Butte Creek Drainage District (Butte)	Butte	6.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,527	4,545	—	—	—
Butte School Districts Self-Funded Medical Benefits	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	38,116,888	38,603,056	—	—	—
Butte Valley Fire Protection	Siskiyou	7.	O	—	—	—	—	83,718	17,577
—	—	—	—	Fire Protection	253,741	247,935	—	—	—
Butte Valley Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	261,282	250,198	—	—	—
Butte Valley Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	185	—	—	—	—
Butte Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	579,645	613,556	—	—	—
Buttonwillow County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	319,730	61,815	—	—	—
—	—	—	—	Water Enterprise	123,921	155,883	40,000	—	—
Buttonwillow Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	403,763	150,390	—	—	—
Buzztail Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	77,536	38,894	—	—	—
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	443,493	360,673	—	—	—
Byron Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	201,638	157,377	—	—	—
Byron-Bethany Irrigation District	Contra Costa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,434,253	1,258,781	—	—	—
C Road Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,732	8,894	—	—	—
Cabazon County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	651,527	835,993	2,619,252	—	—
Cachagua Fire Protection District	Monterey	07	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	184,268	163,890	—	—	—
Cacheville Community Services District	Yolo	5.1	O	—	—	—	—	11,096	—
—	—	—	—	Lighting and Lighting Maintenance	5,106	2,806	—	—	—
—	—	—	—	Water Enterprise	56,928	43,117	112,000	—	—
Cachuma Resource Conservation District	Santa Barbara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	605,883	537,637	—	—	—
Calabasas Lighting District	Los Angeles	18	S	—	—	—	—	196,143	191,402
—	—	—	—	Lighting and Lighting Maintenance	317,691	269,438	—	—	—
Calaveras County Air Pollution Control District	Calaveras	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	99,883	100,225	—	—	—
Calaveras County Water District	Calaveras	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Calaveras County Water District — (continued)	Calaveras	42.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 6,120,744	\$ 5,705,882	\$ 161,010	—	—
—	—	—	—	Water Enterprise	10,578,709	10,442,589	19,972,718	—	—
Calaveras Public Power Agency	Calaveras	50.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,978,894	1,318,964	—	—	—
Calaveras Public Utility District	Calaveras	40.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,546,840	973,240	3,556,962	—	—
California Affiliated Risk Management Authorities (CARMA)	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,626,368	4,516,589	—	—	—
California Association for Park and Recreation Insurance	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,689,318	1,711,499	—	—	—
California Cities Financing Corporation Financing Authority	Solano	50.	0	Inactive	—	—	—	—	—
California Cities Home Ownership Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	617,296	456,352	—	—	—
California Counties Lease Financing Authority	Sacramento	50.	0	Inactive	—	—	—	—	—
California Fair Service Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,405,263	7,483,834	—	—	—
California Fairs Financing Authority	Solano	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	41,621,808	47,969,143	27,065,642	—	—
California Housing Authority Risk Management Agency	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,585,916	2,298,697	—	—	—
California Housing Workers Compensation Authority	Fresno	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,458,532	6,719,870	—	—	—
California Identification System In Fresno County	Fresno	50.	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	663,091	327,024	52,010	—	—
California Insurance Pool Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,179,614	10,278,401	—	—	—
California Joint Powers Insurance Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	36,573,798	28,575,669	—	—	—
California Joint Powers Risk Management Authority	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	19,488,703	4,448,728	—	—	—
California Loan Purchase Financing Authority	Santa Barbara	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	591,830	596,544	9,620,000	—	—
California Local Government Finance Joint Powers Authority	Santa Barbara	50.	0	Inactive	—	—	—	—	—
California Pines Community Services District	Modoc	5.1	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	37	15,546	—	—	—
—	—	—	—	Fire Protection	103,011	163,930	93,681	—	—
—	—	—	—	Recreation and Park	4,439	9,252	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	120,054	305,068	50,483	—	—
—	—	—	—	Waste Disposal Enterprise	147,993	134,943	—	—	—
—	—	—	—	Water Enterprise	74,606	117,303	—	—	—
California Rural Water Finance Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	47	—	30,000,000	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
California Sanitation Districts Risk Management Authority	Monterey	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 9,390,438	\$ 9,659,809	\$ —	—	—
California State University Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	59,183,000	59,183,000	—	—	—
California Statewide Automated Welfare System Consortium IV	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	53,013,376	53,013,376	6,021,862	—	—
California Statewide Community Development Authority	Contra Costa	50.	O	—	—	—	—	—	—
California Transit Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,469,528	6,661,942	134,755,000	—	—
California Transit Systems Joint Powers Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,401,471	6,230,811	—	—	—
California Valley Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	322,284	350,557	193,034	—	—
Calistoga Public Facilities Corporation	Napa	54.	C	Inactive	—	—	—	—	—
Callahan Water District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,810	4,516	—	—	—
Callayomi County Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	333,482	235,548	175,500	—	—
Calleguas Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	83,257,854	71,824,375	99,040,000	—	—
Calpella County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	79,442	101,103	18,000	—	—
—	—	—	—	Water Enterprise	97,720	133,691	—	—	—
Calpine Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Calwa Recreation and Park District	Fresno	27.1	O	—	—	—	—	—	—
Camarillo Health Care District	Ventura	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,185,247	2,105,698	—	—	—
Camarillo Lighting Maintenance District (Ventura)	Ventura	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,057,215	2,257,891	—	—	—
Camarillo Sanitary District (Ventura)	Ventura	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,360,796	6,592,285	8,767,369	—	—
Cambria Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	106,922	115,734	—	—	—
Cambria Community Healthcare District	San Luis Obispo	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	749,851	822,865	—	—	—
Cambria Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,170,876	2,415,703	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,698,250	2,271,643	4,891,086	—	—
—	—	—	—	Water Enterprise	2,077,009	1,929,411	1,961,548	—	—
Cameron Estates Community Services District	El Dorado	5.1	O	—	—	—	—	315,697	56,853
—	—	—	—	Streets and Roads - Construction and Maintenance	133,526	52,933	—	—	—
Cameron Park Airport District	El Dorado	2.1	O	—	—	—	—	32,504	10,479

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cameron Park Airport District — (continued)	El Dorado	2.1	O	—	—	—	—	\$ 32,504	\$ 10,479
—	—	—	—	Airport Enterprise	\$ 382,043	\$ 429,350	\$ 340,200	—	—
Cameron Park Community Services District	El Dorado	5.1	O	—	—	—	—	5,485,831	2,324,100
—	—	—	—	Recreation and Park	4,453,302	3,976,740	—	—	—
Camp Far West Irrigation District	Yuba	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,702	16,047	—	—	—
Camp Meeker Recreation and Park District	Sonoma	27.1	O	—	—	—	—	164,274	45,647
—	—	—	—	Recreation and Park	62,023	217,011	2,978,835	—	—
—	—	—	—	Water Enterprise	343,050	115,818	—	—	—
Campo Bello-University Park Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	2,809	110	—	—	—
Camptonville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	255	210	—	—	—
Camptonville Community Services District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	36,496	33,401	—	—	—
—	—	—	—	Water Enterprise	28,327	33,385	18,350	—	—
Camrosa Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,121,145	1,815,610	3,823,015	—	—
—	—	—	—	Water Enterprise	9,227,857	8,943,259	11,065,496	—	—
Canada County Water District	San Mateo	42.	O	Inactive	—	—	—	—	—
Canby Community Services District	Modoc	5.1	O	Inactive	—	—	—	—	—
Canby Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	15,696	32,548	—	—	—
Canby Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	721	937	—	—	—
Canebrake County Water District	San Diego	42.	O	—	—	—	—	9,758	9,415
—	—	—	—	Water Enterprise	29,561	28,984	—	—	—
Canyon Creek Estates Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,458	13,625	—	—	—
Canyon Del Rey Watershed Joint Powers Agency	Monterey	50.	O	Inactive	—	—	—	—	—
Capay Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	69,765	29,696	—	—	—
Capay Fire Protection District	Tehama	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	60,472	60,068	—	—	—
Capay Valley Fire Protection District	Yolo	7.	O	—	—	—	—	143,019	55,163
—	—	—	—	Fire Protection	254,880	237,346	52,757	—	—
Capistrano Bay Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,342	11,757	—	—	—
—	—	—	—	Police Protection and Personal Safety	425,302	440,885	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	130,427	135,204	—	—	—
—	—	—	—	Waste Disposal Enterprise	30,766	30,766	—	—	—
Capistrano Valley Water District (Orange)	Orange	49.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Capistrano Valley Water District (Orange) — (continued)	Orange	49.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 8,478,500	\$ 8,411,266	\$ 8,305,000	—	—
Capital Improvement Corporation of the City of Visalia	Tulare	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	789,739	1,100,198	—	—	—
Capitola Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	897,288	903,002	1,280,000	—	—
Carlotta Community Services District	Humboldt	5.1	O	—	—	—	—	26,548	24,985
—	—	—	—	Fire Protection	28,855	34,537	—	—	—
Carlsbad Municipal Water District	San Diego	44.	C	Inactive	—	—	—	—	—
Carlsbad Public Improvement Corporation	San Diego	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,059,792	2,010,418	5,125,000	—	—
Carlsbad Unified School District Educational Facilities Corporation	San Diego	54.	O	—	—	—	—	—	—
Carmel Area Wastewater Agency (Monterey)	Monterey	30.	O	—	—	—	—	1,205,061	625,000
—	—	—	—	Waste Disposal Enterprise	4,868,802	4,706,249	—	—	—
Carmel Highlands Fire Protection District	Monterey	7.	O	—	—	—	—	1,279,536	1,228,283
—	—	—	—	Fire Protection	1,415,187	988,944	431,926	—	—
Carmel Valley County Sanitation (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	602,241	614,647	—	—	—
Carmel Valley Fire Protection District	Monterey	7.	O	—	—	—	—	3,326,205	2,960,478
—	—	—	—	Fire Protection	3,772,695	4,850,548	1,165,235	—	—
Carmel Valley Recreation and Park District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	96,319	192,905	—	—	—
Carmel-Carmel Valley-Big Sur Ambulance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,044,762	1,117,786	42,949	—	—
Carmet Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,355	2,985	—	—	—
Carmichael Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,850,506	2,862,523	—	—	—
Carmichael Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,161,782	7,543,470	34,650,000	—	—
Carpinteria - Summerland Fire Protection District	Santa Barbara	7.	O	—	—	—	—	4,541,641	4,106,191
—	—	—	—	Fire Protection	4,466,495	4,083,453	34,504	—	—
Carpinteria Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	261,029	195,708	—	—	—
Carpinteria Public Improvement Corporation	Santa Barbara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	112,571	88,349	1,865,000	—	—
Carpinteria Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,833,342	3,288,515	16,560,748	—	—
Carpinteria Street Lighting District No. 1	Santa Barbara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	190,606	113,069	—	—	—
Carpinteria Valley Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,396,088	6,382,106	9,315,000	—	—
Carters Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Carters Cemetery District — (continued)	Tuolumne	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 64,238	\$ 42,074	\$ —	—	—
Caruthers Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	20,977	20,595	—	—	—
—	—	—	—	Waste Disposal Enterprise	97,442	102,230	—	—	—
—	—	—	—	Water Enterprise	203,218	244,018	—	—	—
Casitas Municipal Water	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,586,839	8,772,865	13,519,248	—	—
Casmalia Community Services District	Santa Barbara	5.1	O	Inactive	—	—	—	—	—
Caspar South Water District	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	34,101	46,369	—	—	—
Castaic Lake Water Agency	Los Angeles	45.23	O	—	—	—	—	16,575,861	—
—	—	—	—	Water Enterprise	91,432,906	56,190,201	269,735,938	—	—
Castella Fire Protection District	Shasta	7.	O	—	—	—	—	431,621	68,792
—	—	—	—	Fire Protection	64,350	68,672	—	—	—
Castle Rock County Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	68,160	60,632	—	—	—
Castro Valley Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,567,103	4,079,775	—	—	—
Castroville Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	151,328	155,758	—	—	—
Castroville County Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	839,940	895,752	741,523	—	—
Cathedral City Community Services District	Riverside	5.1	C	Inactive	—	—	—	—	—
Cathedral City Public Finance Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,465,851	10,015,851	122,561,000	—	—
Cawelo Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,376,070	12,523,458	12,540,552	—	—
Cayucos Fire Protection District	San Luis Obispo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	226,754	278,582	—	—	—
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,217,732	1,293,473	180,000	—	—
Cayucos-Morro Bay Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	318,230	187,247	—	—	—
Cazadero Community Services District	Sonoma	5.1	O	—	—	—	—	198,277	124,830
—	—	—	—	Fire Protection	87,249	76,599	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,237	3,194	—	—	—
—	—	—	—	Recreation and Park	43,288	38,461	—	—	—
Cedar Ridge Road Permanent Road Division No. 20	Tuolumne	29.	S	Inactive	—	—	—	—	—
Cedarville Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,595	12,330	—	—	—
Cedarville County Water District	Modoc	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	104,637	115,701	559,674	—	—
Cedarville Fire Protection District	Modoc	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cedarville Fire Protection District — (continued)	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 35,096	\$ 41,260	\$ —	—	—
Cedarville Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,562	2,558	—	—	—
Celeste County Water District	Merced	42.	S	—	—	—	—	67,240	14,334
—	—	—	—	Water Enterprise	14,334	2,516	56,952	—	—
Cemetery District No. 1	Kern	4.	O	—	—	—	—	1,008,826	479,380
—	—	—	—	Cemetery	793,644	760,508	—	—	—
Cemetery District No. 1 (Placer)	Placer	4.	O	—	—	—	—	407,151	369,824
—	—	—	—	Cemetery	651,173	419,404	368,669	—	—
Cemetery District No. 2	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,824	2,257	—	—	—
Cemetery District No. 3	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,981	6,817	—	—	—
Cemetery District No. 5	Sierra	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,174	7,973	—	—	—
Cemetery District of the Redwoods	Mendocino	4.	O	—	—	—	—	160,389	74,200
—	—	—	—	Cemetery	84,790	91,594	—	—	—
Center for Advanced Research and Technology	Fresno	50.	O	—	—	—	—	—	—
Center for Staff Development	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	40,893	46,491	—	—	—
Centerville Community Services District	Shasta	5.1	O	—	—	—	—	189,080	189,080
—	—	—	—	Water Enterprise	1,082,014	834,257	843,689	—	—
Centinela-South Bay Schools Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,699,685	5,321,959	—	—	—
Centinella Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	159,937	158,606	—	—	—
Central Basin Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	42,495,433	41,397,678	40,215,000	—	—
Central Calaveras Fire and Rescue Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	330,271	379,790	—	—	—
Central California Irrigation District	Merced	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,376,909	8,786,933	3,000	—	—
Central California Mortgage Authority	Stanislaus	50.	O	Inactive	—	—	—	—	—
Central California Power Agency No. 1	Sacramento	50.	O	—	—	—	—	—	—
Central California Schools Risk Management Authority (CCSRMA)	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,192,117	2,158,028	—	—	—
Central California Tristeza Eradication Agency	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,545,807	1,530,279	—	—	—
Central California Vector Control Joint Powers Agency	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	896,943	1,000,683	—	—	—
Central Coast Cities Joint Powers Self - Insurance Fund - Compensation	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,999,300	4,999,300	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Central Coast Cities Joint Powers Self-Insurance Fund-Liability	San Luis Obispo	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 2,303,600	\$ 2,303,600	\$ —	—	—
Central Coast Water Authority	Santa Barbara	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,156,932	16,267,556	155,465,000	—	—
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	51,433,000	7,951,000
—	—	—	—	Waste Disposal Enterprise	63,581,847	53,628,772	37,624,349	—	—
Central Contra Costa Transit Authority	Contra Costa	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	22,592,516	25,870,983	—	—	—
—	—	—	—	Transit Enterprise	3,642,086	4,245,428	—	—	—
Central Delta Water Agency	San Joaquin	45.30	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	458,517	725,878	—	—	—
Central Fire Protection District (Santa Clara)	Santa Clara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	53,816,754	54,834,985	4,380,000	—	—
Central Fire Protection District (Santa Cruz)	Santa Cruz	7.	O	—	—	—	—	12,229,889	8,198,166
—	—	—	—	Fire Protection	8,794,376	9,021,025	2,084,370	—	—
Central Marin Sanitation Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,367,789	9,270,487	—	—	—
Central Modoc Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	341,601	356,422	12,250	—	—
Central Plumas Recreation District	Plumas	27.1	O	—	—	—	—	665,672	174,913
—	—	—	—	Recreation and Park	446,363	410,702	—	—	—
Central Region School Insurance Group	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	16,187,157	14,452,248	—	—	—
Central San Joaquin Financing Authority	Fresno	50.	O	—	—	—	—	—	—
Central San Joaquin Valley Risk Management Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	18,626,543	20,532,371	—	—	—
Central San Joaquin Water Conservation District	San Joaquin	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,072,560	1,266,294	5,030,000	—	—
Central Sierra Economic Development District	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	75,512	75,512	—	—	—
Central Sierra Planning Council	Amador	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	314,247	333,841	—	—	—
Central Tulare County School Districts Self-Insurance Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,154,951	1,022,411	—	—	—
Central Valley Cemetery District	Imperial	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	834,577	609,950	—	—	—
Central Valley Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	41,015,531	41,169,253	86,890,000	—	—
Central Valley Fire Protection	San Bernardino	7.	S	—	—	—	—	46,125,317	11,119,838
—	—	—	—	Fire Protection	14,510,471	13,239,819	—	—	—
Central Valley Pest Control District	Fresno	24.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Central Valley Pest Control District — (continued)	Fresno	24.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Pest Control	\$ 192,250	\$ 194,633	\$ —	—	—
Central Valley Project Authority	Sacramento	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	1,464	—	—	—
Central Valley School Districts Financing Corporation	Fresno	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,861,007	3,725,289	12,725,000	—	—
Central Water District	Santa Cruz	42.	0	—	—	—	—	200,614	60,172
—	—	—	—	Water Enterprise	534,587	462,503	—	—	—
Century Ranch Water District	Colusa	41.	0	Inactive	—	—	—	—	—
Ceres Fire Protection District	Stanislaus	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	81,938	75,592	25,673	—	—
Chalfant Valley Fire Department	Mono	5.1	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	65,282	59,524	—	—	—
Channel Islands Beach Community Services District	Ventura	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,022,135	1,253,264	—	—	—
—	—	—	—	Water Enterprise	1,670,601	1,412,238	4,987,243	—	—
Charleston Drainage District (Merced)	Merced	6.2	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	234,833	140,269	333,375	—	—
Chester Cemetery District	Plumas	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	68,539	89,473	—	—	—
Chester Fire Protection District	Plumas	7.	0	—	—	—	—	222,984	15,412
—	—	—	—	Fire Protection	242,209	229,686	—	—	—
Chester Public Utility District	Plumas	40.1	0	—	—	—	—	46,001	457,378
—	—	—	—	Lighting and Lighting Maintenance	3,690	27,254	—	—	—
—	—	—	—	Waste Disposal Enterprise	351,712	288,294	—	—	—
—	—	—	—	Water Enterprise	407,945	297,636	—	—	—
Chico Area Recreation and Park District	Butte	27.1	0	—	—	—	—	4,158,900	3,513,718
—	—	—	—	Recreation and Park	3,974,845	3,513,718	636,536	—	—
Chino Basin Desalter Authority	San Bernardino	—	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,416,198	7,127,185	100,000,000	—	—
Chino Basin Water Conservation District	San Bernardino	46.4	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	855,250	949,574	—	—	—
Chino Unified School District Capital Facilities Corporation	San Bernardino	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,872,263	6,460,956	61,635,000	—	—
Chino Unified School District Land Acquisition Corporation	San Bernardino	54.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	410	—	—	—	—
Chino Valley Independent Fire District	San Bernardino	7.	0	—	—	—	—	46,577,355	16,569,207
—	—	—	—	Fire Protection	16,862,972	15,464,904	672,407	—	—
Chiriaco Summit Water District	Riverside	—	0	—	—	—	—	—	—
Cholame Valley Cemetery District	Monterey	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	5	—	—	—	—
Chowchilla Cemetery District	Madera	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	219,903	170,547	—	—	—
Chowchilla Memorial Healthcare District	Madera	14.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Chowchilla Memorial Healthcare District — (continued)	Madera	14.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Hospital Enterprise	\$ 3,183,560	\$ 3,051,518	\$ 5,074,813	—	—
Chowchilla Public Finance Authority	Madera	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	274,186	514,620	2,782,095	—	—
Chowchilla Union High School District Public Improvement Corporation	Madera	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	406,568	723,738	5,000,000	—	—
Chowchilla Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	—	—	—	—
—	—	—	—	Water Enterprise	4,894,288	5,151,223	—	—	—
Chowchilla-Red Top Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	662	4,382	—	—	—
Christian Valley Park Community Services District	Placer	5.1	O	—	—	—	—	64,580	38,117
—	—	—	—	Streets and Roads - Construction and Maintenance	41,509	14,038	—	—	—
—	—	—	—	Water Enterprise	229,822	225,761	169,376	—	—
Chula Vista Public Financing Authority	San Diego	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,722,591	4,168,540	94,870,000	—	—
Church Tree Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,589	4,937	—	—	—
Churn Creek Meadows Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Cinnabar Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,712	5,820	—	—	—
Circle Oaks County Water District	Napa	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	85,204	100,122	—	—	—
—	—	—	—	Water Enterprise	169,293	193,560	—	—	—
Circle XX Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,931	39,898	7,790	—	—
Citrus Heights Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,418,945	5,226,497	7,390,000	—	—
Citrus Pest Control District No. 2	Riverside	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	338,145	370,633	—	—	—
City and County of San Francisco Redevelopment Financing Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	28,754,699	28,754,699	459,817,174	—	—
City of Albany Public Facilities Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	415,463	473,354	3,315,000	—	—
City of Alhambra Parking Authority	Los Angeles	22.	C	Inactive	—	—	—	—	—
City of Arcata Joint Powers Financing Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	227,860	220,615	2,520,000	—	—
City of Carmel-By-The-Sea Public Improvement Authority	Monterey	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	688,821	699,821	9,954,902	—	—
City of Chico Parking Authority	Butte	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	759,313	821,289	3,055,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
City of Concord Civic Center Corporation	Contra Costa	54.	O	Inactive	—	—	—	\$ —	\$ —
City of Concord Sanitary Sewer Services, Inc	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of Coronado Improvement Corporation	San Diego	54.	O	Inactive	—	—	—	—	—
City of Downey Public Facilities Financing Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,463,710	1,815,796	17,020,000	—	—
City of Fairfield Sewer Facilities Improvement District	Solano	35.1	C	Inactive	—	—	—	—	—
City of Folsom City Hall Corporation	Sacramento	54.	O	Inactive	—	—	—	—	—
City of Fullerton Public Financing Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,152,016	7,190,578	28,655,257	—	—
City of Galt Public Financing Authority	Sacramento	50.	C	Inactive	—	—	—	—	—
City of Gardena Parking Authority	Los Angeles	54.	C	Inactive	—	—	—	—	—
City of Gardena Public Improvement Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	836,095	630,177	9,775,000	—	—
City of Hanford Public Improvement Corporation	Kings	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	530,744	538,769	3,585,000	—	—
City of Hercules Public Facilities Corporation	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of Huntington Beach Civic Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	15,694	29,765,694	—	—	—
City of Industry Public Facilities Authority	Los Angeles	50.	C	Inactive	—	—	—	—	—
City of Irvine Public Facilities Corporation	Orange	54.	O	Inactive	—	—	—	—	—
City of Jackson Public Financing Authority	Amador	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	409,523	409,594	4,125,000	—	—
City of Laguna Beach Public Improvements Corporation	Orange	54.	O	Inactive	—	—	—	—	—
City of Lakeport Municipal Sewer District No. 1	Lake	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,589,617	1,526,467	4,952,000	—	—
City of Live Oak Public Improvement Corporation	Sutter	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,102	11,102	151,000	—	—
City of Los Angeles Public Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
City of Manteca Recreational Facilities Inc.	San Joaquin	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	65,742	109,899	515,000	—	—
City of Marysville Levee District (Yuba)	Yuba	16.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	121,889	106,702	—	—	—
City of Menlo Park Civic Center Corporation	San Mateo	54.	O	Inactive	—	—	—	—	—
City of Merced Public Financing Authority	Merced	50.	O	Inactive	—	—	—	—	—
City of Montebello Water Systems Improvement Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
City of Monterey Joint Powers Financing Authority	Monterey	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	282,092	677,727	13,157,323	—	—
City of Oakland-Clay Street Garage Corporation	Alameda	54.	C	—	—	—	—	—	—
—	—	—	—	Parking	849,786	211,977	—	—	—
City of Oceanside Bridge Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,030	2,773,488	—	—	—
City of Oxnard Financing Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	27	1,348,830	17,780,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
City of Palm Springs Finance Authority	Riverside	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 10,757,760	\$ 17,724,603	\$ 121,794,325	—	—
City of Palm Springs Public Facilities Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,265,714	2,235,000	2,220,000	—	—
City of Pismo Beach Public Facilities Corporation	San Luis Obispo	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	97,266	144,690	180,000	—	—
City of Rancho Mirage Joint Powers Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	273,139	243,764	3,150,000	—	—
City of Riverside Municipal Improvements Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	887,485	881,260	4,650,000	—	—
City of Rohnert Park Golf Course Corporation	Sonoma	54.	O	Inactive	—	—	—	—	—
City of Rohnert Park Recreation Corporation	Sonoma	54.	O	Inactive	—	—	—	—	—
City of San Diego Public Facilities Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	103,655,938	289,347,127	1,737,658,045	—	—
City of San Diego/MTDB Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,727,957	8,322,806	43,575,000	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
City of San Fernando Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	911,416	911,416	7,065,000	—	—
City of San Francisco Downtown Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	10,138,616	5,183,254	12,740,000	—	—
City of San Francisco Ellis - O'Farrell Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	3,725,072	3,352,477	5,473,287	—	—
City of San Francisco Japan Center Garage Corporation	San Francisco	54.1	O	—	—	—	—	—	—
—	—	—	—	Parking	2,161,856	2,151,261	—	—	—
City of San Francisco Market Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,313,665	894,161	—	—	—
City of San Francisco Portsmouth Plaza Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	3,140,472	1,719,978	—	—	—
City of San Francisco Social Services Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	896,429	46,120	—	—	—
City of San Francisco Uptown Parking Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Parking	18,594,617	13,489,312	—	—	—
City of San Jose Berryessa Project Corporation	Santa Clara	54.	O	Inactive	—	—	—	—	—
City of San Marino and San Marino School District	Los Angeles	50.	O	Inactive	—	—	—	—	—
City of Santa Clara Public Facilities Financing Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,230,938	24,503,093	39,865,000	—	—
City of Santa Cruz Recreation Corporation	Santa Cruz	54.	O	Inactive	—	—	—	—	—
City of Santa Fe Springs Public Facilities Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
City of Santa Fe Springs Public Improvements Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
City of Torrance Improvement Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,502,977	3,578,240	31,565,000	—	—
City of Tulare Public Financing Authority	Tulare	50.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
City of Tulare Public Financing Authority — (continued)	Tulare	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 126,528	\$ 5,253,945	\$ 12,230,000	—	—
City of Union City Public Facilities Corporation	Alameda	54.1	C	Inactive	—	—	—	—	—
City of Walnut Creek Public Improvements Corporation	Contra Costa	54.	O	Inactive	—	—	—	—	—
City of West Sacramento Storm Drainage Maintenance District No. 1 (Yolo)	Yolo	37.2	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	21,525	17,293	—	—	—
City of Willits Public Facilities Corporation	Mendocino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	352,456	352,456	3,175,000	—	—
Civic - Recreational - Industrial Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,103,896	3,158,968	—	—	—
Claremont Public Improvement Corporation	Los Angeles	54.1	C	Inactive	—	—	—	—	—
Clarksburg Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	97,627	327,235	217,867	—	—
Clarksburg Lighting District	Yolo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,269	3,140	—	—	—
Clay Water District	Sacramento	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,496	2,147	—	—	—
Clayton Water District	Madera	41.	O	Inactive	—	—	—	—	—
Clear Creek Community Service District (Lassen)	Lassen	5.1	O	—	—	—	—	—	—
Clear Creek Community Services District (Shasta)	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,680,702	1,611,206	4,681,013	—	—
Clearlake Oaks Fire Protection District	Lake	7.	O	—	—	—	—	535,487	336,354
—	—	—	—	Ambulance Service	160,495	160,408	—	—	—
—	—	—	—	Fire Protection	433,833	495,369	—	—	—
Clearlake Oaks Lighting District	Lake	18.	S	—	—	—	—	5,000	742
—	—	—	—	Lighting and Lighting Maintenance	787	2,022	—	—	—
Clearlake Oaks Water District	Lake	42.	O	—	—	—	—	139,153	188,875
—	—	—	—	Waste Disposal Enterprise	651,276	730,441	—	—	—
—	—	—	—	Water Enterprise	959,770	835,602	237,000	—	—
Clements Fire Protection District	San Joaquin	7.	O	—	—	—	—	368,712	260,382
—	—	—	—	Fire Protection	335,056	260,384	4,055	—	—
Clio Public Utility District	Plumas	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,235	7,235	—	—	—
Cloverdale Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	945,273	1,270,506	248,296	—	—
Cloverdale Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	313,991	329,985	—	—	—
Clovis Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,213,246	931,099	—	—	—
Clovis Memorial District	Fresno	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	1,567,812	1,452,153	475,000	—	—
Coachella Financing Authority	Riverside	50.	C	Inactive	—	—	—	—	—
Coachella Fire Protection District	Riverside	7.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Coachella Fire Protection District — (continued)	Riverside	7.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 829,211	\$ 716,426	\$ —	—	—
Coachella Public Improvement Corporation	Riverside	54.1	C	Inactive	—	—	—	—	—
Coachella Sanitary District (Riverside)	Riverside	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,481,661	2,276,881	2,941,439	—	—
Coachella Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	805,916	748,215	—	—	—
Coachella Valley Mosquito and Vector Control District	Riverside	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,399,417	3,647,214	—	—	—
Coachella Valley Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	123,763	183,714	—	—	—
—	—	—	—	Recreation and Park	5,338,704	6,892,271	—	—	—
Coachella Valley Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	244,835	237,000	202,491	—	—
Coachella Valley Water District	Riverside	42.	O	—	—	—	—	20,901,575	13,238,175
—	—	—	—	Flood Control and Water Conservation	7,892,530	7,412,208	11,400,000	—	—
—	—	—	—	Waste Disposal Enterprise	41,992,013	21,635,142	21,035,000	—	—
—	—	—	—	Water Enterprise	91,185,221	59,060,223	7,355,655	—	—
Coalinga Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,572,113	4,783,280	34,477,428	—	—
Coalinga Regional Medical Center	Fresno	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	9,880,725	10,259,297	9,868,361	—	—
Coalinga/Huron Unified School District Library	Fresno	17.3	O	—	—	—	—	698,836	279,505
—	—	—	—	Library Services	822,049	574,878	—	—	—
Coalinga-Huron Cemetery District	Fresno	4.	O	—	—	—	—	96,541	32,617
—	—	—	—	Cemetery	143,070	136,700	—	—	—
Coalinga-Huron Mosquito Abatement District	Fresno	21.	O	—	—	—	—	94,115	20,828
—	—	—	—	Pest Control	21,945	33,556	—	—	—
Coalinga-Huron Recreation and Park District	Fresno	27.1	O	—	—	—	—	1,405,958	671,952
—	—	—	—	Recreation and Park	1,137,890	1,244,529	54,770	—	—
Coarsegold Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	6,849	6,073	—	—	—
Coast Life Support District	Mendocino	12.	O	—	—	—	—	1,204,394	690,472
—	—	—	—	Ambulance Service	858,518	821,287	309,827	—	—
Coastal Animal Services Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Animal Control	866,225	845,080	—	—	—
Coastal San Luis Resource Conservation District	San Luis Obispo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	237,712	195,053	—	—	—
Coastal Schools Employee Benefits Organization	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	34,266,162	34,637,843	—	—	—
Coastside County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,635,432	4,328,081	2,265,000	—	—
Cobb Area County Water District	Lake	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	274,024	290,695	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cody Subdivision Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	\$ —	\$ —
Colfax Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	115,572	143,832	—	—	—
College City Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	25,394	18,459	—	—	—
College of The Redwoods Financing Corporation	Humboldt	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	101,090	167,757	977,700	—	—
Collegeville Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	58,314	27,151	—	—	—
Collinsville Levee District (Solano)	Solano	16.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	7,452	1,131	—	—	—
Colma Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	801,350	1,495,068	329,772	—	—
Colma Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	76,918	55,285	—	—	—
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	144,411	39,353
—	—	—	—	Lighting and Lighting Maintenance	17,535	17,535	—	—	—
—	—	—	—	Waste Disposal Enterprise	140,304	140,304	—	—	—
—	—	—	—	Water Enterprise	239,156	211,327	—	—	—
Colton Public Financing Authority	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	318,644	515,188	12,230,000	—	—
Columbia Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	25,139	18,574	—	—	—
Columbia Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	60,791	45,153	—	—	—
Columbia Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,662	7,401	—	—	—
Columbia Resource Conservation District	Madera	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	163,096	171,056	—	—	—
Colusa Basin Drainage District	Colusa	6.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	853,699	1,068,164	—	—	—
Colusa Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	321,525	130,708	—	—	—
Colusa County Flood Control and Water Conservation District	Colusa	8.38	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	10,841	32,929	—	—	—
Colusa County Resource Conservation District	Colusa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	91,885	109,451	—	—	—
Colusa County Water District	Colusa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,476,702	1,998,566	10,574,831	—	—
Colusa County Water Works No. 1	Colusa	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,025	15,474	—	—	—
Colusa Mosquito Abatement District	Colusa	21.	O	—	—	—	—	451,707	227,488
—	—	—	—	Pest Control	277,791	246,718	—	—	—
Community Center Agency	Tehama	50.	O	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Community College MIS Consortium	Stanislaus	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ 12,874	\$ 11,923	\$ —	—	—
Community College-County Superintendent Self-Insurance Program For Employees	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,814,373	3,686,183	—	—	—
Community Human Services Project	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Health	3,571,351	4,100,954	—	—	—
Comptche Community Services District	Mendocino	5.1	O	—	—	—	—	90,269	20,836
—	—	—	—	Fire Protection	101,108	85,215	10,177	—	—
Compton Creek Mosquito Abatement District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	176,343	150,869	—	—	—
Compton Public Financing Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Concord-Walnut Creek Home Financing Authority	Contra Costa	50.	O	Inactive	—	—	—	—	—
Conejo Recreation and Park District	Ventura	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	15,516,317	13,956,218	100,000	—	—
Conejo Valley Open Space Conservation Agency	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	4,181,696	4,117,248	—	—	—
Congress Valley Water District	Napa	42.	O	—	—	—	—	398,157	31,353
—	—	—	—	Water Enterprise	68,303	34,361	267,580	—	—
Connie Lane Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,618	13	—	—	—
Consolidated Fire Protection District	Los Angeles	7.	S	—	—	—	—	628,493,831	424,007,581
—	—	—	—	Fire Protection	583,268,611	581,946,066	—	—	—
Consolidated Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,411,963	2,387,023	42,474	—	—
Consolidated Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,640,414	1,521,426	—	—	—
Consolidated Sewer Maintenance District	Los Angeles	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,823,778	21,360,601	—	—	—
Consolidated Waste Management Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	209,826	177,527	—	—	—
Contra Costa and Solano Counties School District Self Insurance Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	438,958	200,729	—	—	—
Contra Costa County Flood Control and Water Conservation District	Contra Costa	8.5	S	—	—	—	—	14,718,467	5,682,389
—	—	—	—	Drainage and Drainage Maintenance	17,902,913	15,281,794	6,009,817	—	—
—	—	—	—	Flood Control and Water Conservation	5,934,253	5,068,286	1,757,600	—	—
Contra Costa County Joint Powers Authority For Self-Insurance	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	34,721,000	48,262,000	—	—	—
Contra Costa County Municipal Risk Management Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	18,278,082	15,393,854	—	—	—
Contra Costa County Public Facilities Corporation	Contra Costa	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,831,629	12,425,177	131,380,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Contra Costa County Schools Insurance Group	Contra Costa	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 18,168,212	\$ 28,002,650	\$ —	—	—
Contra Costa County Storm Drainage District	Contra Costa	37.4	S	—	—	—	—	626,687	46,923
—	—	—	—	Drainage and Drainage Maintenance	54,272	10,919	10,000	—	—
Contra Costa County Water Agency	Contra Costa	45.4	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	401,771	633,378	—	—	—
Contra Costa Fire Protection District	Contra Costa	7.	S	—	—	—	—	241,916,183	63,450,413
—	—	—	—	Fire Protection	67,531,665	66,976,734	—	—	—
Contra Costa Mosquito Abatement District	Contra Costa	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	4,060,775	3,885,572	815,000	—	—
Contra Costa Resource Conservation District	Contra Costa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	285,589	250,370	—	—	—
Contra Costa Water Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,285,518	3,201,595	45,057,090	—	—
Contra Costa Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	124,344,402	107,351,055	540,773,791	—	—
Controlling Insurance Costs in California Schools (CICCS)	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,314,487	5,226,238	—	—	—
Convention Center Expansion Financing Authority	San Diego	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	12,726,209	13,697,875	196,810,000	—	—
Cooperative Personnel Services	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	43,961,703	41,793,341	711,360	—	—
Copco Lake Fire Protection District	Siskiyou	7.	O	—	—	—	—	74,535	11,511
—	—	—	—	Fire Protection	15,876	16,361	—	—	—
Copper Cove Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Copper Cove Rocky Road Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	87,297	123,174	—	—	—
Copperopolis Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,744	1,845	—	—	—
Copperopolis Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	940,043	689,563	131,713	—	—
Corcoran Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	163,868	139,642	—	—	—
Corcoran Hospital District	Kings	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	7,062,296	5,475,376	1,074,831	—	—
Corcoran Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,457,241	5,178,255	300,000	—	—
Corcoran Joint Powers Finance Authority	Kings	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	74,544	67,312	600,000	—	—
Cordelia Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	396,216	472,194	—	—	—
Cordova Recreation and Park District	Sacramento	27.1	O	—	—	—	—	4,845,099	2,417,507
—	—	—	—	Recreation and Park	4,583,641	4,983,030	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cordua Irrigation District	Yuba	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 864,726	\$ 959,867	\$ —	—	—
Core Area Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	228,643	288,855	—	—	—
Corning Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	203,916	210,278	48,853	—	—
Corning Health Care District	Tehama	14.	O	—	—	—	—	3,301,957	61,979
—	—	—	—	Hospital Enterprise	281,910	95,096	—	—	—
Corning Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	549,058	527,971	981,089	—	—
Corona Public Financing Authority	Riverside	50	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,342,726	9,726,165	191,655,000	—	—
Corona Public Improvement Corporation	Riverside	54	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	536,159	550,998	5,420,000	—	—
Corona Utility Authority	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,626,671	16,894,063	19,949,880	—	—
—	—	—	—	Water Enterprise	38,675,412	36,292,376	41,345,000	—	—
Coronado Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,031,061	1,034,239	6,490,000	—	—
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	5,494	3,155
—	—	—	—	Lighting and Lighting Maintenance	2,583	2,583	—	—	—
—	—	—	—	Water Enterprise	30,068	25,071	—	—	—
Cortina Creek Flood Control and Flood Water Conservation District	Colusa	8.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	22,301	166	—	—	—
Cortina Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,597	12,891	—	—	—
Costa Mesa Public Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,894,258	2,914,938	24,770,000	—	—
Costa Mesa Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,483,251	6,420,000	1,934,153	—	—
Cosumnes River Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	35,543	46,104	—	—	—
Cottonwood Cemetery District (Shasta)	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	195,268	121,997	—	—	—
Cottonwood Cemetery District (Yolo)	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,387	10,542	—	—	—
Cottonwood Creek Farms Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Cottonwood Fire Protection District	Shasta	7.	O	—	—	—	—	575,670	192,119
—	—	—	—	Fire Protection	192,334	192,119	—	—	—
Cottonwood Water District	Shasta	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	348,442	258,664	—	—	—
Coulterville Lighting District	Mariposa	18.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Coulterville Lighting District — (continued)	Mariposa	18.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 9,256	\$ 1,326	\$ —	—	—
Country Club County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,955	10,338	—	—	—
Country Club Estates Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,983	3,178	—	—	—
Country Club Sanitary District (San Joaquin)	San Joaquin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	300,523	307,790	—	—	—
Country Club Sewer Maintenance District	Imperial	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,889	19,291	—	—	—
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	32,963	12,159
—	—	—	—	Lighting and Lighting Maintenance	1,345	1,345	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,905	5,302	—	—	—
Countryside Manor Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,631	1,596	—	—	—
County Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	59	—	—	—
County Lighting Service District (Santa Clara)	Santa Clara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	322,659	313,612	—	—	—
County of Monterey Public Improvement	Monterey	54.1	O	Inactive	—	—	—	—	—
County of Riverside Asset Leasing Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	38,852,480	119,230,082	574,014,951	—	—
County of Santa Cruz Public Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	879,989	6,498,499	62,420,000	—	—
County Sanitation District No. 1 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	11,080,188	1,930,415
—	—	—	—	Waste Disposal Enterprise	51,112,354	37,414,067	50,542,087	—	—
County Sanitation District No. 1 (Nevada)	Nevada	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,134,576	3,426,884	—	—	—
County Sanitation District No. 1 (Sacramento)	Sacramento	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,460,783	49,217,654	51,170,000	—	—
County Sanitation District No. 1 (Tehama)	Tehama	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	123,359	122,233	558,000	—	—
County Sanitation District No. 14 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	7,966,738	454,666
—	—	—	—	Waste Disposal Enterprise	10,736,633	6,271,050	13,612,837	—	—
County Sanitation District No. 15 (Contra Costa)	Contra Costa	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	40	—	—	—	—
County Sanitation District No. 15 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	10,995,020	3,415,857
—	—	—	—	Waste Disposal Enterprise	36,527,544	26,117,176	70,238,808	—	—
County Sanitation District No. 16 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	7,420,060	2,167,748
—	—	—	—	Waste Disposal Enterprise	19,659,057	14,080,919	41,395,422	—	—
County Sanitation District No. 17 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	1,024,211	260,595
—	—	—	—	Waste Disposal Enterprise	6,126,811	4,215,928	5,515,731	—	—
County Sanitation District No. 18 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	8,269,719	1,942,848
—	—	—	—	Waste Disposal Enterprise	22,549,138	17,147,149	41,669,052	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Sanitation District No. 19 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	\$ 3,088,518	\$ 557,125
—	—	—	—	Waste Disposal Enterprise	\$ 7,190,906	\$ 5,281,111	\$ 12,363,494	—	—
County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)	Los Angeles	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	32,489,180	30,561,234	—	—	—
County Sanitation District No. 2 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	17,393,877	3,398,314
—	—	—	—	Waste Disposal Enterprise	83,064,407	59,222,129	77,022,164	—	—
County Sanitation District No. 20 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	6,148,075	429,304
—	—	—	—	Waste Disposal Enterprise	5,422,191	6,443,837	12,145,101	—	—
County Sanitation District No. 21 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	30,049,286	2,001,425
—	—	—	—	Waste Disposal Enterprise	37,170,901	28,411,870	51,328,257	—	—
County Sanitation District No. 22 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	7,514,297	1,770,300
—	—	—	—	Waste Disposal Enterprise	39,503,055	27,682,181	40,923,745	—	—
County Sanitation District No. 23 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	2,498,849	258,856
—	—	—	—	Waste Disposal Enterprise	6,013,123	5,174,884	10,236,586	—	—
County Sanitation District No. 2-3 (Santa Clara)	Santa Clara	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,061,049	2,097,295	1,371,667	—	—
County Sanitation District No. 26 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	3,616,137	1,514,015
—	—	—	—	Waste Disposal Enterprise	11,270,764	7,785,790	45,358,637	—	—
County Sanitation District No. 27 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	539,894	154,417
—	—	—	—	Waste Disposal Enterprise	205,632	161,392	858,522	—	—
County Sanitation District No. 28 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	352,366	266,855
—	—	—	—	Waste Disposal Enterprise	1,162,074	499,720	5,995,273	—	—
County Sanitation District No. 29 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	451,065	41,179
—	—	—	—	Waste Disposal Enterprise	784,907	580,082	1,036,637	—	—
County Sanitation District No. 3 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	13,056,074	2,543,382
—	—	—	—	Waste Disposal Enterprise	59,933,653	42,723,519	57,546,629	—	—
County Sanitation District No. 32 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	3,653,644	1,926,322
—	—	—	—	Waste Disposal Enterprise	12,760,638	7,067,016	48,079,907	—	—
County Sanitation District No. 34 (Los Angeles)	Los Angeles	31.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,823	2,016	—	—	—
County Sanitation District No. 35 (Los Angeles)	Los Angeles	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,102	2,207	—	—	—
County Sanitation District No. 4 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	3,259,747	242,368
—	—	—	—	Waste Disposal Enterprise	4,183,001	2,446,377	4,368,231	—	—
County Sanitation District No. 5 (Contra Costa)	Contra Costa	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	58,137	91,862	—	—	—
County Sanitation District No. 5 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	27,091,464	6,093,840
—	—	—	—	Waste Disposal Enterprise	75,584,886	54,185,556	108,018,178	—	—
County Sanitation District No. 6 (Contra Costa)	Contra Costa	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	44,746	103,214	—	—	—
County Sanitation District No. 8 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	5,762,705	1,174,101
—	—	—	—	Waste Disposal Enterprise	27,064,626	20,595,297	32,262,618	—	—
County Sanitation District No. 9 (Los Angeles)	Los Angeles	31.	O	—	—	—	—	802,026	50,239

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Sanitation District No. 9 (Los Angeles) — (continued)	Los Angeles	31.	O	—	—	—	—	\$ 802,026	\$ 50,239
—	—	—	—	Waste Disposal Enterprise	\$ 220,750	\$ 144,915	\$ 613,865	—	—
County Service Area B-1988-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,257,631,284	383,354,406
—	—	—	—	Streets and Roads - Construction and Maintenance	1,555,472	2,949,107	—	—	—
County Service Area C (Sutter)	Sutter	34.	S	—	—	—	—	279,553	114,395
—	—	—	—	Fire Protection	134,311	278,632	242	—	—
County Service Area D (Sutter)	Sutter	34.	S	—	—	—	—	340,794	140,389
—	—	—	—	Fire Protection	142,318	115,501	524	—	—
County Service Area D-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	31,877	30,759	—	—	—
County Service Area EM 1983-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,257,631,284	383,354,406
—	—	—	—	Ambulance Service	17,399,557	14,370,680	—	—	—
County Service Area EM-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	4,432,595	3,095,421	—	—	—
County Service Area F (Sutter)	Sutter	34.	S	—	—	—	—	7,211,627	1,416,232
—	—	—	—	Fire Protection	1,647,537	2,516,865	985,000	—	—
County Service Area L-100 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	2,967,456	583,119
—	—	—	—	Lighting and Lighting Maintenance	1,244,391	948,665	—	—	—
County Service Area L-1973-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	145	—	—	—	—
County Service Area L-2 (Alameda)	Alameda	34.	S	Inactive	—	—	—	—	—
County Service Area LA-1991-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Health	2,295,585	2,907,730	—	—	—
County Service Area LIB-10 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	675	508	—	—	—
County Service Area LIB-12 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	6,324	3,076	—	—	—
County Service Area LIB-13 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	81,450	60,472	—	—	—
County Service Area LIB-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	63,210	7,754	—	—	—
County Service Area M-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	244,887	22,500
—	—	—	—	Transit Enterprise	22,028	30,459	—	—	—
County Service Area M-16 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	35,787	16,299
—	—	—	—	Recreation and Park	16,648	1,832	—	—	—
County Service Area M-17 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	302,106	116,157
—	—	—	—	Recreation and Park	146,724	145,698	—	—	—
County Service Area M-20 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	60,294	7,651
—	—	—	—	Recreation and Park	7,651	5,287	—	—	—
County Service Area M-23 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	983,586	962,251	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	421,538	412,393	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area M-25 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 11,529	\$ 6,588	\$ —	—	—
County Service Area M-26 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	15,870	12,618	—	—	—
County Service Area M-27 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,073	14,639	—	—	—
County Service Area M-28 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	75,638	75,339	—	—	—
County Service Area M-29 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	3,187,828	346,925
—	—	—	—	Police Protection and Personal Safety	1,228,716	59,953	—	—	—
County Service Area M-30 (Contra Costa)	Contra Costa	—	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	10,277	268	—	—	—
County Service Area M-31 (Contra Costa)	Contra Costa	34	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	209,970	30,438	—	—	—
County Service Area M-8 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	660,171	427,661
—	—	—	—	Lighting and Lighting Maintenance	174,840	110,535	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	262,258	165,802	—	—	—
County Service Area M-9 (Contra Costa)	Contra Costa	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (Alpine)	Alpine	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	164,923	145,999	—	—	—
County Service Area No. 1 (Amador)	Amador	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	256,656	283,330	—	—	—
County Service Area No. 1 (Butte)	Butte	34.	S	—	—	—	—	4,382	1,631
—	—	—	—	Lighting and Lighting Maintenance	1,631	1,542	—	—	—
County Service Area No. 1 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	206,235	149,418	—	—	—
County Service Area No. 1 (Colusa)	Colusa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	51,786	45,401	—	—	—
County Service Area No. 1 (Del Norte)	Del Norte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	738,994	628,882	3,951,815	—	—
County Service Area No. 1 (Fresno)	Fresno	34.	S	—	—	—	—	40,335	18,045
—	—	—	—	Streets and Roads - Construction and Maintenance	21,853	23,947	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,853	28,471	—	—	—
—	—	—	—	Water Enterprise	22,515	29,882	—	—	—
County Service Area No. 1 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,522	14,782	—	—	—
County Service Area No. 1 (Lassen)	Lassen	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	67,234	67,434	—	—	—
County Service Area No. 1 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	176,355	147,688	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 1 (Marin)	Marin	34.	S	—	—	—	—	\$ 58,149	\$ 26,094
—	—	—	—	Lighting and Lighting Maintenance	\$ 26,097	\$ 6,162	\$ —	—	—
County Service Area No. 1 (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,231	18,492	—	—	—
—	—	—	—	Waste Disposal Enterprise	103,685	87,905	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 1 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	112,523	24,994	—	—	—
County Service Area No. 1 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,811	4,161	—	—	—
County Service Area No. 1 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,975	1,326	—	—	—
County Service Area No. 1 (Sacramento)	Sacramento	34.	S	—	—	—	—	3,560,843	141,000
—	—	—	—	Lighting and Lighting Maintenance	3,184,682	3,104,170	—	—	—
County Service Area No. 1 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	66,496	7,507
—	—	—	—	Recreation and Park	7,500	315	—	—	—
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	273,370	34,357
—	—	—	—	Drainage and Drainage Maintenance	13,349	1,823	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	33,503	11,227	—	—	—
—	—	—	—	Recreation and Park	8,427	4,030	—	—	—
—	—	—	—	Waste Disposal Enterprise	172,016	137,831	—	—	—
County Service Area No. 1 (San Mateo)	San Mateo	34.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Fire Protection	960,158	806,269	—	—	—
—	—	—	—	Police Protection and Personal Safety	564,419	395,629	—	—	—
County Service Area No. 1 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,417	4,501	—	—	—
County Service Area No. 1 (Siskiyou)	Siskiyou	34.	S	Inactive	—	—	—	—	—
County Service Area No. 1 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,492	16	—	—	—
County Service Area No. 1 (Tulare)	Tulare	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	260,114	452,640	549,187	—	—
—	—	—	—	Water Enterprise	62,010	92,531	124,000	—	—
County Service Area No. 10 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Library Services	1,011,872	1,080,910	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,203,190	2,301,947	—	—	—
County Service Area No. 10 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,401	939	—	—	—
—	—	—	—	Recreation and Park	10,956	5,112	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,314	1,229	—	—	—
—	—	—	—	Water Enterprise	58,109	62,057	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 10 (Kern)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 5,218	\$ 3,559	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,851	21,201	—	—	—
County Service Area No. 10 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	33,041	46,729	—	—	—
County Service Area No. 10 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	220,631	131,874	—	—	—
County Service Area No. 10 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,394	2,192	—	—	—
County Service Area No. 10 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	543,196	144,183
—	—	—	—	Lighting and Lighting Maintenance	118,726	93,925	—	—	—
—	—	—	—	Water Enterprise	971,957	877,860	2,587,947	—	—
County Service Area No. 10 (San Mateo)	San Mateo	34.	S	Inactive	—	—	—	—	—
County Service Area No. 10 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	39,666	56,722	—	—	—
County Service Area No. 10 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,616	49,653	—	—	—
County Service Area No. 10 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	25,062	72,114	—	—	—
—	—	—	—	Governmental Services	5,509	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	197,334	130,000	—	—	—
—	—	—	—	Recreation and Park	100,173	126,471	—	—	—
County Service Area No. 10 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,782	12,502	—	—	—
County Service Area No. 10 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	71,556	52,822	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	11,035	—	—	—
—	—	—	—	Waste Disposal Enterprise	26,045	30,315	—	—	—
—	—	—	—	Water Enterprise	12,546	9,261	—	—	—
County Service Area No. 10 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,689	72	—	—	—
County Service Area No. 100 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,813	2,503	—	—	—
County Service Area No. 100 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,615	3,182	—	—	—
County Service Area No. 101 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,818	2,381	—	—	—
County Service Area No. 101 (San Diego)	San Diego	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 101 (San Diego) — (continued)	San Diego	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	13,302	\$ 4,829	\$ —	—	—
County Service Area No. 102 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,561	1,831	—	—	—
County Service Area No. 102 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,974	25,653	—	—	—
County Service Area No. 103 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,219	447	—	—	—
County Service Area No. 103 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	305,682	135,837	—	—	—
County Service Area No. 103 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,061	5,677	—	—	—
County Service Area No. 104 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	135,122	11,526	—	—	—
County Service Area No. 104 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	58,022	5,498	—	—	—
County Service Area No. 105 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	67,103	11,233	—	—	—
County Service Area No. 105 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,892	6,537	—	—	—
County Service Area No. 106 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,304	29,712	—	—	—
County Service Area No. 107 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,354	1,605	—	—	—
County Service Area No. 107 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	174,862	173,402	136,096	—	—
County Service Area No. 108 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	649	805	—	—	—
County Service Area No. 108 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,864	7,323	—	—	—
County Service Area No. 109 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	202	199	—	—	—
County Service Area No. 109 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	41,558	43,496	—	—	—
County Service Area No. 11 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,328	4,278	—	—	—
County Service Area No. 11 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 11 (Kern)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 34,014	\$ 28,849	\$ —	—	—
County Service Area No. 11 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 11 (Plumas)	Plumas	34.	S	—	—	—	—	46,663	84,237
—	—	—	—	Ambulance Service	85,575	85,575	—	—	—
County Service Area No. 11 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,182	1,129	—	—	—
County Service Area No. 11 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,835	5,549	—	—	—
County Service Area No. 11 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	12,697	3,366
—	—	—	—	Recreation and Park	3,386	177	—	—	—
County Service Area No. 11 (San Mateo)	San Mateo	34.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Water Enterprise	104,857	91,474	165,241	—	—
County Service Area No. 11 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,515	11,453	—	—	—
County Service Area No. 11 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	871,276	1,004,026	—	—	—
County Service Area No. 11 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,347	91,180	314,736	—	—
County Service Area No. 11 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	477	77	—	—	—
County Service Area No. 11 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	76	2	—	—	—
County Service Area No. 11 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,002	7,992	—	—	—
County Service Area No. 11 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,101	742	—	—	—
County Service Area No. 110 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	191	—	—	—	—
County Service Area No. 110 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	27,686	37,324	—	—	—
County Service Area No. 111 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	49,632	66,981	—	—	—
County Service Area No. 112 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	68	93	—	—	—
County Service Area No. 112 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	27,527	17,786	—	—	—
County Service Area No. 113 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 113 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,806	2,578	—	—	—
County Service Area No. 113 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	74,379	88,230	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 114 (Butte)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 290,627	\$ 118,500	\$ —	—	—
County Service Area No. 115 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	44,031	60,673	—	—	—
County Service Area No. 115 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	229,937	242,990	—	—	—
County Service Area No. 116 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	516	547	—	—	—
County Service Area No. 117 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	17,934	9,491	—	—	—
County Service Area No. 117 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,540	3,533	—	—	—
County Service Area No. 118 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 119 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	653	654	—	—	—
County Service Area No. 12 (Butte)	Butte	34.	S	—	—	—	—	2,012	1,086
—	—	—	—	Lighting and Lighting Maintenance	1,086	1,066	—	—	—
County Service Area No. 12 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,678	1,790	—	—	—
County Service Area No. 12 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,985	483	—	—	—
County Service Area No. 12 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,501	45,658	—	—	—
County Service Area No. 12 (Plumas)	Plumas	34.	S	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	237,056	237,063	—	—	—
County Service Area No. 12 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 12 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,652	5,350	—	—	—
County Service Area No. 12 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	13,277	4,827
—	—	—	—	Drainage and Drainage Maintenance	900	900	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,764	5,764	—	—	—
—	—	—	—	Water Enterprise	100,340	112,356	130,000	—	—
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	335,073	352,122	—	—	—
County Service Area No. 12 (San Mateo)	San Mateo	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	1,089,540	18,403
—	—	—	—	Drainage and Drainage Maintenance	594,403	274,688	—	—	—
County Service Area No. 12 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 12 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 787,634	\$ 650,565	\$ —	—	—
County Service Area No. 12 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,025	19,042	—	—	—
County Service Area No. 12 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,219	77	—	—	—
County Service Area No. 12 (Yolo)	Yolo	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	—	—	—	—
—	—	—	—	Water Enterprise	4,639	2,812	—	—	—
County Service Area No. 12 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,004	189	—	—	—
County Service Area No. 12.1 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	81	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	4,200	—	—	—	—
County Service Area No. 12.10 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	199	—	—	—	—
County Service Area No. 12.11 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	62	—	—	—	—
County Service Area No. 12.12 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	630	—	—	—	—
County Service Area No. 12.13 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	4,693	—	—	—	—
County Service Area No. 12.2 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	295	—	—	—	—
County Service Area No. 12.3 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	171	—	—	—	—
County Service Area No. 12.4 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	369	—	—	—	—
County Service Area No. 12.5 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	3,300	—	—	—	—
County Service Area No. 12.6 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	524	—	—	—	—
County Service Area No. 12.7 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	379	—	—	—	—
County Service Area No. 12.8 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 12.9 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	504	—	—	—	—
County Service Area No. 120 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	38	131	—	—	—
County Service Area No. 121 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	76,606	43,466	—	—	—
County Service Area No. 121 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	18	1,025	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 122 (Riverside)	Riverside	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 138,917	\$ 131,568	\$ —	—	—
County Service Area No. 122 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,820	2,218	—	—	—
County Service Area No. 123 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	726	675	—	—	—
County Service Area No. 123 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,370	2,346	—	—	—
County Service Area No. 124 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,951	1,086	—	—	—
County Service Area No. 125 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,906	2,095	—	—	—
County Service Area No. 125 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,053	9,796	—	—	—
County Service Area No. 125 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,640	2,484	—	—	—
County Service Area No. 126 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,532	2,984	—	—	—
County Service Area No. 126 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	218,341	277,545	—	—	—
County Service Area No. 126 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,534	2,618	—	—	—
County Service Area No. 127 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,244	1,638	—	—	—
County Service Area No. 128 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,032	2,861	—	—	—
County Service Area No. 128 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	41,507	4,859	—	—	—
County Service Area No. 128 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	705,992	292,841	—	—	—
County Service Area No. 129 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	536	658	—	—	—
County Service Area No. 129 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	343	2,227	—	—	—
County Service Area No. 13 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,398	1,052	—	—	—
County Service Area No. 13 (Lake)	Lake	34.	S	—	—	—	—	108,267	28,036
—	—	—	—	Water Enterprise	77,209	37,762	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 13 (Madera)	Madera	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	8,917	\$ 220	\$ —	—	—
County Service Area No. 13 (Marin)	Marin	34.	S	—	—	—	—	425,761	415,227
—	—	—	—	Fire Protection	415,227	368,930	—	—	—
County Service Area No. 13 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,875	14,680	—	—	—
County Service Area No. 13 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,207	2,938	—	—	—
County Service Area No. 13 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,380	1,953	—	—	—
County Service Area No. 13 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 13 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	51,892	30,911	—	—	—
County Service Area No. 13 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	141,548	22,960
—	—	—	—	Streets and Roads - Construction and Maintenance	78,658	48,562	—	—	—
County Service Area No. 13 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,713	12,425	—	—	—
—	—	—	—	Water Enterprise	5,531	5,338	—	—	—
County Service Area No. 13 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,118	78	—	—	—
County Service Area No. 13 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,798	241	—	—	—
County Service Area No. 130 (Riverside)	Riverside	34.	S	Inactive	—	—	—	—	—
County Service Area No. 130 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,299	47,554	—	—	—
County Service Area No. 131 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	933	1,123	—	—	—
County Service Area No. 131 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	154	5,159	—	—	—
County Service Area No. 132 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 132 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	70,721	80,445	—	—	—
County Service Area No. 133 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	549	637	—	—	—
County Service Area No. 133 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,766	1,769	—	—	—
County Service Area No. 134 (Butte)	Butte	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 134 (Butte) — (continued)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 476	\$ 212	\$ —	—	—
County Service Area No. 134 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	129,698	132,034	—	—	—
County Service Area No. 134 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,110	5,951	—	—	—
County Service Area No. 135 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,050	7,338	—	—	—
—	—	—	—	Waste Disposal Enterprise	590	845	—	—	—
County Service Area No. 135 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,198	13,899	—	—	—
County Service Area No. 135 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,234,766	1,321,548	—	—	—
County Service Area No. 136 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	22,219	16,366	—	—	—
County Service Area No. 137 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,850	393	—	—	—
County Service Area No. 138 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,694	7,463	—	—	—
County Service Area No. 139 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	80	—	—	—	—
County Service Area No. 14 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,041	6,923	—	—	—
County Service Area No. 14 (Fresno)	Fresno	34.	S	—	—	—	—	25,326	7,337
—	—	—	—	Drainage and Drainage Maintenance	1,022	929	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	255	232	—	—	—
—	—	—	—	Water Enterprise	24,264	25,170	—	—	—
County Service Area No. 14 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,323	891	—	—	—
County Service Area No. 14 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,310	4,893	—	—	—
—	—	—	—	Water Enterprise	9,310	19,298	—	—	—
County Service Area No. 14 (Marin)	Marin	34.	S	—	—	—	—	147,883	100,643
—	—	—	—	Recreation and Park	102,966	68,347	—	—	—
County Service Area No. 14 (Monterey)	Monterey	34.	S	—	—	—	—	2,581,957	302,391
—	—	—	—	Waste Disposal Enterprise	583,522	640,516	—	—	—
County Service Area No. 14 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,332	29,596	—	—	—
County Service Area No. 14 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	585	3,190	—	—	—
County Service Area No. 14 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 14 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 7,400	\$ 18,349	\$ 47,000	—	—
County Service Area No. 14 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,183	63	—	—	—
County Service Area No. 14 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(37)	78	—	—	—
County Service Area No. 14 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 14 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	226,750	218,245	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,977	27,977	—	—	—
County Service Area No. 14 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	31,098	23,623	—	—	—
County Service Area No. 141 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,754	2,750	—	—	—
County Service Area No. 142 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,525	17,208	—	—	—
County Service Area No. 143 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	203	212	—	—	—
County Service Area No. 143 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	67,305	81,787	—	—	—
—	—	—	—	Resource Conservation	513,203	623,630	—	—	—
—	—	—	—	Waste Disposal Enterprise	260,808	260,808	—	—	—
County Service Area No. 144 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 145 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	132,334	128,601	—	—	—
—	—	—	—	Recreation and Park	357,791	347,699	—	—	—
County Service Area No. 146 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 146 (Riverside)	Riverside	34.	S	Inactive	—	—	—	—	—
County Service Area No. 149 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,297	977	—	—	—
County Service Area No. 149 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	287,490	45,779	—	—	—
County Service Area No. 15 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,872	3,775	—	—	—
County Service Area No. 15 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,212	21,206	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	558	861	—	—	—
County Service Area No. 15 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,744	2,936	—	—	—
County Service Area No. 15 (Monterey)	Monterey	34.	S	—	—	—	—	424,453	85,644

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 15 (Monterey) — (continued)	Monterey	34.	S	—	—	—	—	\$ 424,453	\$ 85,644
—	—	—	—	Drainage and Drainage Maintenance	\$ 113,964	\$ 93,563	\$ —	—	—
County Service Area No. 15 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,574	6,748	—	—	—
County Service Area No. 15 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 15 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	100,514	23,603
—	—	—	—	Drainage and Drainage Maintenance	4,987	4,987	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,511	4,511	—	—	—
—	—	—	—	Waste Disposal Enterprise	59,496	59,496	—	—	—
—	—	—	—	Water Enterprise	53,801	59,532	—	—	—
County Service Area No. 15 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	46,738	3,699
—	—	—	—	Streets and Roads - Construction and Maintenance	9,968	5,480	—	—	—
County Service Area No. 15 (Shasta)	Shasta	34.	S	—	—	—	—	329,377	86,589
—	—	—	—	Lighting and Lighting Maintenance	83,865	68,740	—	—	—
County Service Area No. 15 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,311	6,464	—	—	—
County Service Area No. 15 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 15 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,089	50,126	—	—	—
County Service Area No. 152 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	513,620	408,748	—	—	—
County Service Area No. 153 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	44	—	—	—	—
County Service Area No. 154 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	72	94	—	—	—
County Service Area No. 155 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,125	1,057	—	—	—
County Service Area No. 156 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	71	93	—	—	—
County Service Area No. 157 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	72	94	—	—	—
County Service Area No. 158 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,819	1,605	—	—	—
County Service Area No. 16 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,377	508	—	—	—
County Service Area No. 16 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,470	24,178	—	—	—
County Service Area No. 16 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,631	25,627	—	—	—
County Service Area No. 16 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	42,571	13,062	—	—	—
—	—	—	—	Water Enterprise	123,912	44,565	—	—	—
County Service Area No. 16 (Marin)	Marin	34.	S	—	—	—	—	179,376	223,696

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other



**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 16 (Marin) — (continued)	Marin	34.	S	—	—	—	—	\$ 179,376	\$ 223,696
—	—	—	—	Recreation and Park	\$ 223,701	\$ 46,174	\$ —	—	—
County Service Area No. 16 (Nevada)	Nevada	34.	S	Inactive	—	—	—	—	—
County Service Area No. 16 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,851	8,139	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,519	6,545	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,490	3,007	—	—	—
County Service Area No. 16 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,821	18,220	11,200	—	—
County Service Area No. 16 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	49,109	58,194	—	—	—
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	28,687	19,648
—	—	—	—	Lighting and Lighting Maintenance	22,104	7,586	—	—	—
—	—	—	—	Water Enterprise	276,791	229,565	75,000	—	—
County Service Area No. 16 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	18,497	3,622
—	—	—	—	Streets and Roads - Construction and Maintenance	7,653	8,316	—	—	—
County Service Area No. 16 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,463	927	—	—	—
County Service Area No. 16 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 16 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,106	192	—	—	—
County Service Area No. 161 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,665	1,650	—	—	—
County Service Area No. 163 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 164 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Animal Control	242,387	247,036	—	—	—
County Service Area No. 165 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,838	848	—	—	—
County Service Area No. 169 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,860	8,438	—	—	—
County Service Area No. 17 (Butte)	Butte	34.	S	—	—	—	—	22,195	10,181
—	—	—	—	Lighting and Lighting Maintenance	23,067	23,433	—	—	—
County Service Area No. 17 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,699	1,616	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	35,098	25,397	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,877	8,895	—	—	—
County Service Area No. 17 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	101,436	105,550	—	—	—
—	—	—	—	Recreation and Park	274,998	168,897	—	—	—
County Service Area No. 17 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,170	779	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 17 (Riverside)	Riverside	34.	S	—	—	—	—	\$ —	\$ —
County Service Area No. 17 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 17 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	109,004	140,510	—	—	—
County Service Area No. 17 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,738,288	1,562,692	—	—	—
County Service Area No. 17 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,044	7,611	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,544	7,544	—	—	—
County Service Area No. 17 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,165	363	—	—	—
County Service Area No. 17 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	8,124	3,682
—	—	—	—	Streets and Roads - Construction and Maintenance	10,605	8,391	—	—	—
County Service Area No. 17 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	297,640	521,260	—	—	—
County Service Area No. 17 (Stanislaus)	Stanislaus	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(1)	88	—	—	—
County Service Area No. 17 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 17 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,103	60	—	—	—
County Service Area No. 172 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,899	8,525	—	—	—
County Service Area No. 173 (Butte)	Butte	—	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	90	247	—	—	—
County Service Area No. 174 (Butte)	Butte	—	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,362	1,426	—	—	—
County Service Area No. 176 (Butte)	Butte	—	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	314	247	—	—	—
County Service Area No. 177 (Butte)	Butte	34	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,073	189	—	—	—
County Service Area No. 178 (Butte)	Butte	34	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,954	100	—	—	—
County Service Area No. 179 (Butte)	Butte	34	S	Inactive	—	—	—	—	—
County Service Area No. 18 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,254	878	—	—	—
County Service Area No. 18 (Fresno)	Fresno	34.	S	—	—	—	—	24,461	2,329
—	—	—	—	Lighting and Lighting Maintenance	2,055	4,710	—	—	—
County Service Area No. 18 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,420	120	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	58,713	58,383	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,436	956	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 18 (Lake)	Lake	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 42,919	\$ 30,342	\$ —	—	—
County Service Area No. 18 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,638	7,262	—	—	—
County Service Area No. 18 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	90,159	263,386	—	—	—
County Service Area No. 18 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,673	1,984	—	—	—
County Service Area No. 18 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	1,010,168	85,984
—	—	—	—	Streets and Roads - Construction and Maintenance	239,396	228,501	—	—	—
County Service Area No. 18 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,204	16,078	—	—	—
County Service Area No. 18 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,625	1,625	—	—	—
—	—	—	—	Water Enterprise	26,052	16,973	—	—	—
County Service Area No. 18 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	370,802	363,365	191,169	—	—
County Service Area No. 18 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	6,395	2,786
—	—	—	—	Streets and Roads - Construction and Maintenance	8,939	157	—	—	—
County Service Area No. 18 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 18 (Stanislaus)	Stanislaus	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(1)	88	—	—	—
County Service Area No. 19 (Fresno)	Fresno	34.	S	—	—	—	—	560	393
—	—	—	—	Lighting and Lighting Maintenance	2,153	2,440	—	—	—
County Service Area No. 19 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	140,399	129,410	—	—	—
County Service Area No. 19 (Marin)	Marin	34.	S	—	—	—	—	1,370,747	1,355,937
—	—	—	—	Fire Protection	1,355,938	1,136,096	—	—	—
County Service Area No. 19 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	900	54	—	—	—
County Service Area No. 19 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	387	297	—	—	—
County Service Area No. 19 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 19 (Stanislaus)	Stanislaus	34	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(1)	88	—	—	—
County Service Area No. 1a (Nevada)	Nevada	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 1a (Nevada) — (continued)	Nevada	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	84,055	\$ 120,211	\$ —	—	—
County Service Area No. 1-M (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	45,018	55,881	169,000	—	—
—	—	—	—	Water Enterprise	22,812	22,913	—	—	—
County Service Area No. 2 (Amador)	Amador	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,114	48,058	—	—	—
County Service Area No. 2 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,523	1,320	—	—	—
County Service Area No. 2 (Colusa)	Colusa	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,350	49,761	75,895	—	—
County Service Area No. 2 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	83,354	58,704	—	—	—
County Service Area No. 2 (Fresno)	Fresno	34.	S	—	—	—	—	14,213	7,069
—	—	—	—	Recreation and Park	37,994	18,783	—	—	—
County Service Area No. 2 (Inyo)	Inyo	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	61,550	8,926	—	—	—
County Service Area No. 2 (Kings)	Kings	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	22,681	21,324	242,000	—	—
County Service Area No. 2 (Lake)	Lake	34.	S	—	—	—	—	279,038	58,939
—	—	—	—	Water Enterprise	242,848	160,013	—	—	—
County Service Area No. 2 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	11,680	5,527	—	—	—
County Service Area No. 2 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,763	4,036	—	—	—
County Service Area No. 2 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 2 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	281,764	24,411
—	—	—	—	Recreation and Park	24,478	883	—	—	—
County Service Area No. 2 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	201,714	—
—	—	—	—	Waste Disposal Enterprise	46,880	58,363	—	—	—
County Service Area No. 2 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,295	31,331	48,473	—	—
County Service Area No. 2 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	44,523	50,996	—	—	—
County Service Area No. 2 (Stanislaus)	Stanislaus	34.	S	Inactive	—	—	—	—	—
County Service Area No. 2 (Tulare)	Tulare	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,437	30,084	46,850	—	—
—	—	—	—	Water Enterprise	22,318	18,460	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 2 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 3,366	\$ 66	\$ —	—	—
County Service Area No. 2 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	25,407	19,294	—	—	—
County Service Area No. 20 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	45,597	40,470	—	—	—
County Service Area No. 20 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	215,129	198,895	100,000	—	—
County Service Area No. 20 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,877	158	—	—	—
County Service Area No. 20 (Marin)	Marin	34.	S	—	—	—	—	31,598	8,631
—	—	—	—	Recreation and Park	8,632	156	—	—	—
County Service Area No. 20 (Monterey)	Monterey	34.	S	—	—	—	—	24,212	1,782
—	—	—	—	Drainage and Drainage Maintenance	6,504	3,921	—	—	—
County Service Area No. 20 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,074	490	—	—	—
County Service Area No. 20 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 20 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	5,384,762	596,007
—	—	—	—	Fire Protection	796,143	793,434	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	—	—	—	—
—	—	—	—	Recreation and Park	—	—	—	—	—
County Service Area No. 20 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	89,854	91,064	—	—	—
County Service Area No. 20 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,973	30,121	—	—	—
County Service Area No. 20 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,089	6,572	—	—	—
County Service Area No. 21 (Butte)	Butte	34.	S	—	—	—	—	1,662	4,410
—	—	—	—	Waste Disposal Enterprise	8,195	5,344	—	—	—
County Service Area No. 21 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,185	2,820	—	—	—
County Service Area No. 21 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	448,919	320,537	—	—	—
County Service Area No. 21 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	18,233	14,950	—	—	—
County Service Area No. 21 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,675	4,171	—	—	—
County Service Area No. 21 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,572	5,298	—	—	—
County Service Area No. 21 (San Benito)	San Benito	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 21 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,065	\$ 878	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,669	2,201	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,085	894	—	—	—
County Service Area No. 21 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	76,000	58,750	—	—	—
County Service Area No. 21 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,960	4,046	—	—	—
County Service Area No. 21 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	202,251	472,820	658,618	—	—
County Service Area No. 21 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,102	8,928	—	—	—
County Service Area No. 21 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 21 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 22 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,650	209	—	—	—
County Service Area No. 22 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,958	41,967	—	—	—
County Service Area No. 22 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,239	11,328	—	—	—
County Service Area No. 22 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	157,190	155,943	—	—	—
County Service Area No. 22 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,199	2,073	—	—	—
County Service Area No. 22 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	36,531	33,959	—	—	—
County Service Area No. 22 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	35,907	32,988	—	—	—
County Service Area No. 22 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,812	6,514	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,623	14,398	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	685	—	—	—
—	—	—	—	Waste Disposal Enterprise	42,247	80,792	—	—	—
County Service Area No. 22 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,801	1,903	—	—	—
County Service Area No. 22 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,624	482	—	—	—
County Service Area No. 22 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 22 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	1,603	\$ 162	\$ —	—	—
County Service Area No. 22 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 22 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,583	5,026	—	—	—
County Service Area No. 23 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	13,735	7,519	—	—	—
County Service Area No. 23 (Fresno)	Fresno	34.	S	—	—	—	—	13,103	1,323
—	—	—	—	Water Enterprise	3,868	7,561	—	—	—
County Service Area No. 23 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	29,312	23,504	—	—	—
County Service Area No. 23 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	(8)	—	—	—	—
County Service Area No. 23 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	14,170	1,514	—	—	—
County Service Area No. 23 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 23 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,617	1,616	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,956	3,779	—	—	—
County Service Area No. 23 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,231	1,653	—	—	—
County Service Area No. 23 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,972	10,426	—	—	—
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	—	S	—	—	—	—	39,892	17,470
—	—	—	—	Lighting and Lighting Maintenance	16,813	8,138	—	—	—
—	—	—	—	Water Enterprise	179,578	265,416	415,167	—	—
County Service Area No. 23 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,899	150	—	—	—
County Service Area No. 23 (Shasta)	Shasta	34.	S	—	—	—	—	635,567	16,026
—	—	—	—	Water Enterprise	50,162	38,627	49,175	—	—
County Service Area No. 23 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 24 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	149,106	82,830	—	—	—
County Service Area No. 24 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,956	1,765	—	—	—
County Service Area No. 24 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,421	134	—	—	—
County Service Area No. 24 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,539	5,329	—	—	—
County Service Area No. 24 (Riverside)	Riverside	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 24 (San Benito)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,500	\$ 1,074	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,589	694	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,671	1,530	—	—	—
County Service Area No. 24 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,606	1,869	—	—	—
County Service Area No. 24 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,147	6,977	—	—	—
County Service Area No. 24 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,195	6,847	—	—	—
County Service Area No. 25 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	96,239	12,807	—	—	—
County Service Area No. 25 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	142	—	—	—	—
County Service Area No. 25 (Marin)	Marin	34.	S	—	—	—	—	—	—
County Service Area No. 25 (Monterey)	Monterey	34.	S	—	—	—	—	45,432	26,037
—	—	—	—	Drainage and Drainage Maintenance	26,038	1,423	—	—	—
County Service Area No. 25 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,140	1,361	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,000	1,058	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,855	1,090	—	—	—
County Service Area No. 25 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	791	133	—	—	—
County Service Area No. 25 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,451	12,702	—	—	—
County Service Area No. 25 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	56,791	63,251	15,011	—	—
County Service Area No. 25 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 26 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	111,694	53,948	1,051,615	—	—
County Service Area No. 26 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,452	14,896	—	—	—
County Service Area No. 26 (Monterey)	Monterey	34.	S	—	—	—	—	4,991	1,996
—	—	—	—	Lighting and Lighting Maintenance	3,898	1,665	—	—	—
County Service Area No. 26 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	48,967,183	53,273,814	—	—	—
County Service Area No. 26 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 26 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	451,791	423,869	—	—	—
County Service Area No. 26 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 26 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	32,307	\$ 10,506	\$ —	—	—
County Service Area No. 26 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	328	2,663	—	—	—
County Service Area No. 27 (Butte)	Butte	34.	S	—	—	—	—	4,346	2,808
—	—	—	—	Lighting and Lighting Maintenance	2,808	2,748	—	—	—
County Service Area No. 27 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	41,550	37,842	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,282	3,927	—	—	—
County Service Area No. 27 (Marin)	Marin	34.	S	—	—	—	—	19,919	19,854
—	—	—	—	Ambulance Service	19,854	19,854	—	—	—
County Service Area No. 27 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,917	22,385	—	—	—
County Service Area No. 27 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 27 (Santa Cruz)	Santa Cruz	34.	S	Inactive	—	—	—	—	—
County Service Area No. 27 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 28 (Marin)	Marin	34.	S	—	—	—	—	216,600	216,181
—	—	—	—	Ambulance Service	216,180	206,496	—	—	—
County Service Area No. 28 (Placer)	Placer	34.	S	—	—	—	—	1,324,759	426,930
—	—	—	—	Drainage and Drainage Maintenance	821,301	274,418	—	—	—
—	—	—	—	Fire Protection	1,285,413	1,606,384	—	—	—
—	—	—	—	Health	131,539	38,927	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	58,293	40,230	—	—	—
—	—	—	—	Recreation and Park	416,553	576,523	—	—	—
—	—	—	—	Waste Disposal Enterprise	(3,327,576)	540,804	41,000	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
County Service Area No. 28 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,601	2,676	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,600	2,297	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,674	2,708	—	—	—
County Service Area No. 28 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,238	38,908	—	—	—
County Service Area No. 28 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 28 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,854	6,778	—	—	—
County Service Area No. 29 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,446	1,593	—	—	—
County Service Area No. 29 (Marin)	Marin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	138,487	69,072	—	—	—
County Service Area No. 29 (San Benito)	San Benito	34.	S	—	—	—	—	—	—

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County Service Area No. 29 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	1,037	\$ 283	\$ —	—	—
County Service Area No. 29 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	4,054,261	378,243
—	—	—	—	Ambulance Service	402,671	325,446	—	—	—
—	—	—	—	Cemetery	2,146	—	—	—	—
—	—	—	—	Fire Protection	1,180,257	1,256,109	—	—	—
—	—	—	—	Recreation and Park	(2)	—	—	—	—
County Service Area No. 29 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	7,928	6,961	—	—	—
County Service Area No. 29 (Santa Cruz)	Santa Cruz	34.	S	Inactive	—	—	—	—	—
County Service Area No. 29 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,433	7,224	—	—	—
County Service Area No. 29 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	367,746	432,665	—	—	—
County Service Area No. 2a (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	410,575	483,345	—	—	—
—	—	—	—	Water Enterprise	101,252	25,737	—	—	—
County Service Area No. 2-W (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	51,452	46,858	—	—	—
County Service Area No. 3 (Amador)	Amador	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	213,826	523,832	—	—	—
—	—	—	—	Water Enterprise	385,977	509,342	—	—	—
County Service Area No. 3 (Colusa)	Colusa	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,084,364	2,007,915	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	12,900	973	—	—	—
—	—	—	—	Pest Control	359,374	334,178	—	—	—
—	—	—	—	Recreation and Park	40	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	434,422	437,754	—	—	—
County Service Area No. 3 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,002	1,838	—	—	—
County Service Area No. 3 (Lake)	Lake	34.	S	—	—	—	—	99,790	24,121
—	—	—	—	Streets and Roads - Construction and Maintenance	27,583	4,691	—	—	—
County Service Area No. 3 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	79,815	76,407	—	—	—
—	—	—	—	Water Enterprise	94,140	128,189	—	—	—
County Service Area No. 3 (Mendocino)	Mendocino	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (Napa)	Napa	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	223,047	53,621	—	—	—
County Service Area No. 3 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 3 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	296,364	35,918

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 3 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$ 296,364	\$ 35,918
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,177	\$ 1,177	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,947	2,947	—	—	—
—	—	—	—	Recreation and Park	36,166	2,829	—	—	—
County Service Area No. 3 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	775,215	202,515	—	—	—
County Service Area No. 3 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	78,621	62,866	—	—	—
County Service Area No. 3 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	47,723	62,182	—	—	—
County Service Area No. 3 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	14,240	12,942	—	—	—
County Service Area No. 3 (Siskiyou)	Siskiyou	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	109,516	106,549	—	—	—
County Service Area No. 3 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	(4)	—	—	—	—
County Service Area No. 3 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,634	412	—	—	—
County Service Area No. 3 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,161	1,369	—	—	—
County Service Area No. 30 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,632	1,453	—	—	—
County Service Area No. 30 (Fresno)	Fresno	34.	S	—	—	—	—	90,281	761
—	—	—	—	Lighting and Lighting Maintenance	2,762	1,689	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,752	19,071	—	—	—
—	—	—	—	Water Enterprise	44,539	39,051	—	—	—
County Service Area No. 30 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,503	2,988	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	55,274	58,389	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,287	1,723	—	—	—
County Service Area No. 30 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,456	55	—	—	—
County Service Area No. 30 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 30 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,118	1,159	—	—	—
County Service Area No. 30 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	610,091	2,941
—	—	—	—	Fire Protection	6,547	3,570	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,897	3,719	—	—	—
County Service Area No. 30 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,441	2,078	—	—	—
County Service Area No. 30 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 30 (San Joaquin) — (continued)	San Joaquin	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 749	\$ 749	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,146	1,146	—	—	—
—	—	—	—	Water Enterprise	38,129	11,826	—	—	—
County Service Area No. 30 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,681	797	—	—	—
County Service Area No. 30 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 30 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	254,844	361,782	183,451	—	—
County Service Area No. 30 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,142	120	—	—	—
County Service Area No. 31 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	45,553	51,841	—	—	—
County Service Area No. 31 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	129,096	136,522	—	—	—
—	—	—	—	Recreation and Park	73,566	77,798	—	—	—
—	—	—	—	Waste Disposal Enterprise	301,199	759,795	—	—	—
County Service Area No. 31 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,040	2,551	—	—	—
County Service Area No. 31 (Marin)	Marin	34.	S	—	—	—	—	507,578	507,578
—	—	—	—	Fire Protection	531,366	507,578	—	—	—
County Service Area No. 31 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,576	56	—	—	—
County Service Area No. 31 (Nevada)	Nevada	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	39,386	36,436	—	—	—
County Service Area No. 31 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	7,162	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	3,714	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	2,571	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	1,465	—	—	—
—	—	—	—	Water Enterprise	117,746	150,322	—	—	—
County Service Area No. 31 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	299	299	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,180	5,180	—	—	—
—	—	—	—	Waste Disposal Enterprise	97,221	97,221	—	—	—
—	—	—	—	Water Enterprise	155,954	214,462	—	—	—
County Service Area No. 31 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	45,327	36,446	—	—	—
County Service Area No. 31 (Santa Cruz)	Santa Cruz	34.	S	Inactive	—	—	—	—	—
County Service Area No. 31 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	212	280	—	—	—
County Service Area No. 32 (Fresno)	Fresno	34.	S	—	—	—	—	32,286	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 32 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	\$ 32,286	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 991	\$ 1,467	\$ —	—	—
—	—	—	—	Recreation and Park	4,957	7,334	—	—	—
—	—	—	—	Waste Disposal Enterprise	31,728	46,939	—	—	—
—	—	—	—	Water Enterprise	61,472	90,945	—	—	—
County Service Area No. 32 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,683	2,781	—	—	—
County Service Area No. 32 (Monterey)	Monterey	34.	S	—	—	—	—	8,931	2,482
—	—	—	—	Drainage and Drainage Maintenance	8,185	5,108	—	—	—
County Service Area No. 32 (Nevada)	Nevada	34.	S	Inactive	—	—	—	—	—
County Service Area No. 32 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	53,945,039	—
—	—	—	—	Governmental Services	—	—	—	—	—
County Service Area No. 32 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,053	2,642	—	—	—
County Service Area No. 32 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34,205	9,910	—	—	—
County Service Area No. 32 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,151	43,914	—	—	—
County Service Area No. 33 (Butte)	Butte	34.	S	—	—	—	—	5,309	2,535
—	—	—	—	Lighting and Lighting Maintenance	2,535	2,260	—	—	—
County Service Area No. 33 (Fresno)	Fresno	34.	S	—	—	—	—	12,695	9,293
—	—	—	—	Lighting and Lighting Maintenance	3,246	3,246	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,982	12,984	—	—	—
County Service Area No. 33 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,128	64	—	—	—
County Service Area No. 33 (Nevada)	Nevada	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	38,702	19,506	—	—	—
County Service Area No. 33 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	835	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	227	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,507	460	—	—	—
County Service Area No. 33 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	23,475	39,132	—	—	—
County Service Area No. 33 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 33 (Ventura)	Ventura	34.	S	Inactive	—	—	—	—	—
County Service Area No. 34 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	64,071	30,939	—	—	—
County Service Area No. 34 (Fresno)	Fresno	34.	S	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 34 (Fresno) — (continued)	Fresno	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 35,725	\$ 94,191	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	142,899	376,764	—	—	—
—	—	—	—	Water Enterprise	175,342	675,701	—	—	—
County Service Area No. 34 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	32,437	25,408	—	—	—
County Service Area No. 34 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,238	18	—	—	—
County Service Area No. 34 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,875	1,356	—	—	—
County Service Area No. 34 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 34 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,954	12,576	—	—	—
County Service Area No. 34 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 34 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,049	204	—	—	—
County Service Area No. 35 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	480,217	477,753	—	—	—
County Service Area No. 35 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 35 (Monterey)	Monterey	34.	S	—	—	—	—	25,700	3,368
—	—	—	—	Drainage and Drainage Maintenance	8,346	6,228	—	—	—
County Service Area No. 35 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,000	606	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,248	642	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,035	1,743	—	—	—
County Service Area No. 35 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	64,109	55,566	—	—	—
County Service Area No. 35 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,916	6,084	—	—	—
County Service Area No. 35 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	194	142	—	—	—
County Service Area No. 36 (Butte)	Butte	34.	S	—	—	—	—	3,811	2,000
—	—	—	—	Lighting and Lighting Maintenance	2,000	1,280	—	—	—
County Service Area No. 36 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	59,366	53,630	—	—	—
County Service Area No. 36 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,452	5,752	—	—	—
—	—	—	—	Recreation and Park	176,271	185,991	—	—	—
County Service Area No. 36 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	372,807	372,806	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 36 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 5,985	\$ 1,405	\$ —	—	—
County Service Area No. 36 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,705	1,502	—	—	—
County Service Area No. 36 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,785	1,556	—	—	—
County Service Area No. 36 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,227	216	—	—	—
County Service Area No. 37 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	70,832	55,109	—	—	—
County Service Area No. 37 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	26,302	24,443	—	—	—
County Service Area No. 37 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,080	52	—	—	—
County Service Area No. 37 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,360	1,296	—	—	—
County Service Area No. 37 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,780	4,428	—	—	—
County Service Area No. 37 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,024	4,532	—	—	—
County Service Area No. 37 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,001	12,168	—	—	—
County Service Area No. 38 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	25,804	1,176	—	—	—
County Service Area No. 38 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,347	5,498	—	—	—
County Service Area No. 38 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,089	61	—	—	—
County Service Area No. 38 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	62,142	86,221	—	—	—
County Service Area No. 38 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	19,686,558	6,245,944
—	—	—	—	Fire Protection	10,805,084	10,740,874	305,466	—	—
County Service Area No. 38 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,639	16,086	—	—	—
County Service Area No. 38 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	5,420,372	5,420,372	—	—	—
County Service Area No. 38 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,661	516	—	—	—
County Service Area No. 39 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	52	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 39 (Fresno)	Fresno	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 51,816	\$ 106,722	\$ —	—	—
County Service Area No. 39 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,015	7,076	—	—	—
—	—	—	—	Fire Protection	724	484	—	—	—
—	—	—	—	Waste Disposal Enterprise	96,852	106,737	—	—	—
County Service Area No. 39 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,638	14,390	—	—	—
County Service Area No. 39 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 39 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	49	134	—	—	—
County Service Area No. 39 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,581	7,643	—	—	—
County Service Area No. 4 (Butte)	Butte	34.	S	—	—	—	—	121,328	91,320
—	—	—	—	Drainage and Drainage Maintenance	91,320	40,867	—	—	—
County Service Area No. 4 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	65,965	5,497	—	—	—
County Service Area No. 4 (Humboldt)	Humboldt	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	37,071	27,996	—	—	—
County Service Area No. 4 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,579	6,286	—	—	—
County Service Area No. 4 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 4 (Orange)	Orange	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	321,126	12,504	—	—	—
County Service Area No. 4 (Sacramento)	Sacramento	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	88,980	99,149	—	—	—
County Service Area No. 4 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	471	477	—	—	—
County Service Area No. 4 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	344,625	12,082
—	—	—	—	Recreation and Park	12,249	381	—	—	—
County Service Area No. 4 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	24,089	2,714	—	—	—
County Service Area No. 4 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	817,879	420,349
—	—	—	—	Fire Protection	580,375	546,767	—	—	—
County Service Area No. 4 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,611	1,141	—	—	—
County Service Area No. 4 (Siskiyou)	Siskiyou	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	74,526	92,828	—	—	—
County Service Area No. 4 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,221	1,272	—	—	—
County Service Area No. 4 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 4 (Tuolumne) — (continued)	Tuolumne	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	267	\$ 8	\$ —	—	—
County Service Area No. 4 (Ventura)	Ventura	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	101,196	101,196	—	—	—
—	—	—	—	Police Protection and Personal Safety	73,102	73,102	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	376,829	341,578	—	—	—
County Service Area No. 4 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,501	264	—	—	—
County Service Area No. 40 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,790	2,066	—	—	—
County Service Area No. 40 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,598	49,806	—	—	—
—	—	—	—	Water Enterprise	26,215	47,365	—	—	—
County Service Area No. 40 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	83,890	16,463	—	—	—
County Service Area No. 40 (San Benito)	San Benito	34.	S	Inactive	—	—	—	—	—
County Service Area No. 40 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	16,381,260	26,051
—	—	—	—	Television Translator Station Facilities	230,154	156,959	—	—	—
County Service Area No. 40 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 40 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,738	142	—	—	—
County Service Area No. 40 (Sonoma)	Sonoma	34.	S	—	—	—	—	3,030,488	1,772,549
—	—	—	—	Fire Protection	3,053,801	3,475,336	62,766	—	—
County Service Area No. 40 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	124	—	—	—	—
County Service Area No. 40 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,522	384	—	—	—
County Service Area No. 41 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 41 (Monterey)	Monterey	34.	S	—	—	—	—	13,266	5,415
—	—	—	—	Drainage and Drainage Maintenance	16,158	11,109	—	—	—
County Service Area No. 41 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	102,731	7,386	—	—	—
County Service Area No. 41 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,466	3,479	—	—	—
County Service Area No. 41 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	25,593	60,269	—	—	—
County Service Area No. 41 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 41 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	12,290	\$ 1,343	\$ —	—	—
County Service Area No. 41 (Sonoma)	Sonoma	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	99,232	101,195	—	—	—
—	—	—	—	Recreation and Park	117,998	128,624	—	—	—
—	—	—	—	Waste Disposal Enterprise	261,525	271,124	—	—	—
—	—	—	—	Water Enterprise	593,481	598,644	3,013,451	—	—
County Service Area No. 41 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 42 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,039	1,004	—	—	—
County Service Area No. 42 (San Benito)	San Benito	—	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,630	7,732	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,000	978	—	—	—
County Service Area No. 42 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	380,840	31,123
—	—	—	—	Lighting and Lighting Maintenance	6,784	5,310	—	—	—
—	—	—	—	Recreation and Park	31,065	46,804	—	—	—
—	—	—	—	Waste Disposal Enterprise	68,332	72,268	—	—	—
—	—	—	—	Water Enterprise	96,555	107,248	—	—	—
County Service Area No. 42 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,105	1,113	—	—	—
County Service Area No. 42 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,510	1,050	—	—	—
County Service Area No. 42 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 42 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,569	180	—	—	—
County Service Area No. 43 (Fresno)	Fresno	34.	S	—	—	—	—	14,418	3,149
—	—	—	—	Lighting and Lighting Maintenance	2,490	1,688	—	—	—
—	—	—	—	Recreation and Park	7,471	5,065	—	—	—
County Service Area No. 43 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	39,688	31,480	—	—	—
County Service Area No. 43 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,996	3,890	—	—	—
County Service Area No. 43 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	1,518	899
—	—	—	—	Lighting and Lighting Maintenance	1,041	1,041	—	—	—
—	—	—	—	Water Enterprise	34,628	25,241	—	—	—
County Service Area No. 43 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,350	8,431	—	—	—
County Service Area No. 43 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,235	4,025	—	—	—
County Service Area No. 43 (Yuba)	Yuba	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 43 (Yuba) — (continued)	Yuba	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	335	\$ 108	\$ —	—	—
County Service Area No. 44 (Fresno)	Fresno	34.	S	—	—	—	—	8,103	8,883
—	—	—	—	Lighting and Lighting Maintenance	9,268	3,911	—	—	—
—	—	—	—	Waste Disposal Enterprise	123,314	95,142	—	—	—
—	—	—	—	Water Enterprise	119,916	136,763	—	—	—
County Service Area No. 44 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,781	17,854	—	—	—
County Service Area No. 44 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,305	2,205	—	—	—
County Service Area No. 44 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,840	1,840	—	—	—
—	—	—	—	Water Enterprise	102,087	104,992	—	—	—
County Service Area No. 44 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,494	1,048	—	—	—
County Service Area No. 44 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 44 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,697	108	—	—	—
County Service Area No. 45 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,227	2,208	—	—	—
County Service Area No. 45 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	46,455	29,712	—	—	—
County Service Area No. 45 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,000	7,280	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,000	23,871	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	52,989	—	—	—
—	—	—	—	Recreation and Park	15,319	22,355	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,000	2,926	—	—	—
—	—	—	—	Waste Disposal Enterprise	96,920	96,920	—	—	—
—	—	—	—	Water Enterprise	16,270	16,270	—	—	—
County Service Area No. 45 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,423	2,185	—	—	—
County Service Area No. 45 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,927	2,473	—	—	—
County Service Area No. 45 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 45 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,078	168	—	—	—
County Service Area No. 46 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	10,550	6,242	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 46 (San Benito) — (continued)	San Benito	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 5,000	\$ 4,378	\$ —	—	—
—	—	—	—	Local and Regional Planning or Development	—	—	—	—	—
—	—	—	—	Recreation and Park	45,789	30,909	—	—	—
County Service Area No. 46 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,199	1,967	—	—	—
County Service Area No. 46 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	933	933	—	—	—
—	—	—	—	Water Enterprise	101,699	74,739	—	—	—
County Service Area No. 46 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,420	1,591	—	—	—
County Service Area No. 46 (Tuolumne)	Tuolumne	34.	S	Inactive	—	—	—	—	—
County Service Area No. 46 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,540	180	—	—	—
County Service Area No. 47 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,099	603	—	—	—
County Service Area No. 47 (Fresno)	Fresno	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	370,557	339,000	3,303,392	—	—
—	—	—	—	Water Enterprise	370,557	372,183	1,776,608	—	—
County Service Area No. 47 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,692	10,158	—	—	—
County Service Area No. 47 (Monterey)	Monterey	34.	S	—	—	—	—	24,387	11,667
—	—	—	—	Drainage and Drainage Maintenance	17,391	19,221	—	—	—
County Service Area No. 47 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,257	2,089	—	—	—
County Service Area No. 47 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,000	4,088	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,000	4,571	—	—	—
—	—	—	—	Recreation and Park	30,000	21,703	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,170	7,630	—	—	—
County Service Area No. 47 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,456	174	—	—	—
County Service Area No. 47 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,325	164	—	—	—
County Service Area No. 48 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,324	952	—	—	—
County Service Area No. 48 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	24,117	12,800	—	—	—
County Service Area No. 48 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 48 (Santa Cruz) — (continued)	Santa Cruz	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 850,071	\$ 847,153	\$ —	—	—
County Service Area No. 48 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,844	2,920	—	—	—
County Service Area No. 48 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,359	13,273	—	—	—
County Service Area No. 49 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	1,214	—	—	—
County Service Area No. 49 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,141	3,556	—	—	—
County Service Area No. 49 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,347	4,679	—	—	—
County Service Area No. 49 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,437	1,519	—	—	—
County Service Area No. 5 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 5 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	28,026	662	—	—	—
County Service Area No. 5 (Fresno)	Fresno	34.	S	—	—	—	—	24,117	9,440
—	—	—	—	Flood Control and Water Conservation	1,645	1,726	—	—	—
—	—	—	—	Water Enterprise	39,488	44,801	—	—	—
County Service Area No. 5 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,777	3,723	—	—	—
County Service Area No. 5 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,197	4,858	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
County Service Area No. 5 (Mono)	Mono	34.	S	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	48,703	16,574	—	—	—
County Service Area No. 5 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,678	2,106	—	—	—
County Service Area No. 5 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	62,839	16,366
—	—	—	—	Recreation and Park	16,354	620	—	—	—
County Service Area No. 5 (Santa Barbara)	Santa Barbara	34.	S	—	—	—	—	187,185	71,938
—	—	—	—	Recreation and Park	71,938	16,372	—	—	—
County Service Area No. 5 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	185,991	—
—	—	—	—	Waste Disposal Enterprise	170,552	185,142	—	—	—
County Service Area No. 5 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 5 (Sierra)	Sierra	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	23,087	24,095	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	143	150	—	—	—
—	—	—	—	Recreation and Park	27	29	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 5 (Sierra) — (continued)	Sierra	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	63,354	\$ 66,356	\$ —	—	—
—	—	—	—	Water Enterprise	88,193	382,394	—	—	—
County Service Area No. 5 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,311	952	—	—	—
County Service Area No. 5 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,960	174	—	—	—
County Service Area No. 5 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	32,175	28,806	—	—	—
County Service Area No. 50 (Monterey)	Monterey	34.	S	—	—	—	—	4,592	4,070
—	—	—	—	Drainage and Drainage Maintenance	133,195	185,465	—	—	—
County Service Area No. 50 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,000	5,809	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,846	10,162	—	—	—
—	—	—	—	Local and Regional Planning or Development	—	3,372	—	—	—
—	—	—	—	Recreation and Park	10,000	9,298	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,000	6,958	—	—	—
—	—	—	—	Water Enterprise	23,936	23,936	—	—	—
County Service Area No. 50 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,143	2,596	—	—	—
County Service Area No. 50 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,392	16,597	—	—	—
—	—	—	—	Water Enterprise	—	3,871	—	—	—
County Service Area No. 50 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,391	165	—	—	—
County Service Area No. 50 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
County Service Area No. 51 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,619	1,806	—	—	—
County Service Area No. 51 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	12,665	10,521	—	—	—
County Service Area No. 51 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,185	18,857	—	—	—
—	—	—	—	Recreation and Park	243,648	344,420	—	—	—
—	—	—	—	Waste Disposal Enterprise	89,749	61,008	—	—	—
—	—	—	—	Water Enterprise	305,887	130,337	—	—	—
County Service Area No. 51 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	998	736	—	—	—
County Service Area No. 51 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	(16,204)	22,087	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 51 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	5,736	\$ 2,290	\$ —	—	—
County Service Area No. 52 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	23,019	21,515	—	—	—
County Service Area No. 52 (Monterey)	Monterey	34.	S	—	—	—	—	9,997	3,509
—	—	—	—	Drainage and Drainage Maintenance	5,159	107	—	—	—
County Service Area No. 52 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
County Service Area No. 52 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,411	189	—	—	—
County Service Area No. 52 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	332	—	—	—	—
County Service Area No. 52 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	66,129	40,256	—	—	—
County Service Area No. 53 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,592	3,349	—	—	—
County Service Area No. 53 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	6,657	274	—	—	—
County Service Area No. 53 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,297	1,203	—	—	—
County Service Area No. 53 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	16,983	11,408	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	—	—	—	—
County Service Area No. 53 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	490,444	1,507,726
—	—	—	—	Fire Protection	487,835	551,097	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,020	12,435	—	—	—
—	—	—	—	Waste Disposal Enterprise	466,425	594,377	—	—	—
County Service Area No. 53 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,056	3,930	—	—	—
County Service Area No. 53 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	796,881	812,342	—	—	—
County Service Area No. 53 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Pest Control	273,742	295,365	—	—	—
County Service Area No. 53 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,223	4,971	—	—	—
County Service Area No. 53 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	916	60	—	—	—
County Service Area No. 54 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,319	12,229	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 54 (Monterey)	Monterey	34.	S	—	—	—	—	\$ 1,065	\$ 715
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,035	\$ 61	\$ —	—	—
County Service Area No. 54 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	158,753	25,230
—	—	—	—	Lighting and Lighting Maintenance	24,902	29,967	—	—	—
County Service Area No. 54 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,420	102,255	42,704	—	—
County Service Area No. 54 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	432,866	445,508	—	—	—
County Service Area No. 54 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	41,204	3,101	—	—	—
County Service Area No. 54 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,304	96	—	—	—
County Service Area No. 55 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,237	3,353	—	—	—
County Service Area No. 55 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,499	71	—	—	—
County Service Area No. 55 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	47,090	6,459	—	—	—
County Service Area No. 55 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,459	933	—	—	—
County Service Area No. 55 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,616	152	—	—	—
County Service Area No. 55 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	—	515	—	—	—
County Service Area No. 55 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	258	84	—	—	—
County Service Area No. 56 (Butte)	Butte	34.	S	—	—	—	—	6,158	2,975
—	—	—	—	Lighting and Lighting Maintenance	2,975	1,356	—	—	—
County Service Area No. 56 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,917	3,407	—	—	—
County Service Area No. 56 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,480	118	—	—	—
County Service Area No. 56 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	2,060,701	910,299
—	—	—	—	Ambulance Service	1,274,749	700,304	—	—	—
—	—	—	—	Fire Protection	1,139,521	1,804,801	—	—	—
—	—	—	—	Recreation and Park	282,323	143,153	—	—	—
County Service Area No. 56 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,141	1,317	—	—	—
County Service Area No. 56 (Tuolumne)	Tuolumne		S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 56 (Tuolumne) — (continued)	Tuolumne	—	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	15,100	\$ 2,842	\$ —	—	—
County Service Area No. 56 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 57 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 57 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,065	95	—	—	—
County Service Area No. 57 (Santa Cruz)	Santa Cruz	—	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	25,871	6,774	—	—	—
County Service Area No. 57 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 58 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,417	5,675	—	—	—
County Service Area No. 58 (Monterey)	Monterey	34.	S	—	—	—	—	6,839	1,814
—	—	—	—	Lighting and Lighting Maintenance	3,291	1,655	—	—	—
County Service Area No. 58 (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
County Service Area No. 59 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,294	2,042	—	—	—
County Service Area No. 59 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	260,435	23,316
—	—	—	—	Streets and Roads - Construction and Maintenance	23,329	38,815	—	—	—
County Service Area No. 6 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 6 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,502	14,276	—	—	—
County Service Area No. 6 (Lake)	Lake	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	60,058	55,461	43,000	—	—
County Service Area No. 6 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,589	9	—	—	—
County Service Area No. 6 (Marin)	Marin	34.	S	—	—	—	—	123,447	142,749
—	—	—	—	Drainage and Drainage Maintenance	142,750	5,844	—	—	—
County Service Area No. 6 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,458	6,074	—	—	—
County Service Area No. 6 (San Mateo)	San Mateo	34.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	28,743	4,414	—	—	—
—	—	—	—	Recreation and Park	24,484	3,760	—	—	—
County Service Area No. 6 (Santa Barbara)	Santa Barbara	34.	S	Inactive	—	—	—	—	—
County Service Area No. 6 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	145,153	255,622	362,000	—	—
County Service Area No. 6 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,940	78	—	—	—
County Service Area No. 6 (Yolo)	Yolo	34.	S	—	—	—	—	207,672	25,779
—	—	—	—	Land Reclamation and Levee Maintenance	28,013	24,136	—	—	—
County Service Area No. 60 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	881	365	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 60 (Kern)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 2	\$ —	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	163,564	138,547	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,158	5,156	—	—	—
County Service Area No. 60 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	67,133	6,829	—	—	—
County Service Area No. 60 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	1,525,501	1,003,578	—	—	—
County Service Area No. 60 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,023	5,814	—	—	—
County Service Area No. 61 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	27,581	18,825	—	—	—
County Service Area No. 61 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,668	4,254	—	—	—
County Service Area No. 62 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	921	931	—	—	—
County Service Area No. 62 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,569	5,509	—	—	—
County Service Area No. 62 (Monterey)	Monterey	34.	S	—	—	—	—	26,089	7,250
—	—	—	—	Drainage and Drainage Maintenance	9,713	241	—	—	—
County Service Area No. 62 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,875	9,800	70,000	—	—
—	—	—	—	Water Enterprise	145,079	145,065	—	—	—
County Service Area No. 63 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	683	620	—	—	—
County Service Area No. 63 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	44,856	35,437	—	—	—
—	—	—	—	Fire Protection	12,938	15,215	—	—	—
—	—	—	—	Recreation and Park	114,319	120,570	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	88,902	78,686	—	—	—
County Service Area No. 63 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	5,685,542	22,073
—	—	—	—	Recreation and Park	102,769	79,867	—	—	—
County Service Area No. 63 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,751	5,994	—	—	—
County Service Area No. 64 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,063,016	925,358	—	—	—
—	—	—	—	Water Enterprise	1,857,559	1,145,378	—	—	—
County Service Area No. 64 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,683	2,353	—	—	—
County Service Area No. 65 (Kern)	Kern	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 65 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 21,119	\$ 2,914	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,952	3,190	—	—	—
County Service Area No. 66 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	461	384	—	—	—
County Service Area No. 66 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,415	1,192	—	—	—
County Service Area No. 66 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	22,079	41,233	—	—	—
County Service Area No. 67 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,938	7,408	—	—	—
County Service Area No. 67 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,876	3,199	—	—	—
County Service Area No. 67 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	90,506	6,932	—	—	—
County Service Area No. 67 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,414	—	—	—	—
County Service Area No. 68 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,836	2,324	—	—	—
County Service Area No. 68 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,016	52	—	—	—
County Service Area No. 68 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	1,360,878	34,827
—	—	—	—	Streets and Roads - Construction and Maintenance	34,674	78,737	—	—	—
County Service Area No. 69 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,883	1,687	—	—	—
County Service Area No. 69 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,489	1,004	—	—	—
County Service Area No. 69 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	50,553	44,065	—	—	—
County Service Area No. 69 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	84,597	89,006	—	—	—
County Service Area No. 69 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	1,506,353	22,218
—	—	—	—	Streets and Roads - Construction and Maintenance	63,397	73,798	—	—	—
County Service Area No. 69 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	2,429,868	2,431,614	—	—	—
County Service Area No. 7 (Calaveras)	Calaveras	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	7,693,316	8,090,467	—	—	—
County Service Area No. 7 (Fresno)	Fresno	34.	S	—	—	—	—	8,462	4,437
—	—	—	—	Lighting and Lighting Maintenance	23,594	9,823	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,104	634	—	—	—
County Service Area No. 7 (Kern)	Kern	34.	S	—	—	—	—	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 7 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 543	\$ 568	\$ —	—	—
County Service Area No. 7 (Lake)	Lake	34.	S	—	—	—	—	61,736	9,774
—	—	—	—	Water Enterprise	81,809	37,603	—	—	—
County Service Area No. 7 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,680	204	—	—	—
County Service Area No. 7 (Nevada)	Nevada	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (San Joaquin)	San Joaquin	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	318,266	138,331
—	—	—	—	Streets and Roads - Construction and Maintenance	46,634	2,771	—	—	—
—	—	—	—	Waste Disposal Enterprise	244,235	316,037	—	—	—
County Service Area No. 7 (San Mateo)	San Mateo	34.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Water Enterprise	220,908	19,607	—	—	—
County Service Area No. 7 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	29,178	—
—	—	—	—	Waste Disposal Enterprise	223,572	358,825	—	—	—
County Service Area No. 7 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	5,264	234	—	—	—
County Service Area No. 7 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 7 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,196	107	—	—	—
County Service Area No. 70 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8	111	—	—	—
County Service Area No. 70 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 70 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	28,392	48,449	—	—	—
County Service Area No. 70 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	1,503,945	121,321
—	—	—	—	Ambulance Service	316,144	393,064	—	—	—
—	—	—	—	Fire Protection	17,557,111	18,350,089	258,361	—	—
—	—	—	—	Flood Control and Water Conservation	346,235	179,250	—	—	—
—	—	—	—	Governmental Services	1,347,202	648,123	—	—	—
—	—	—	—	Recreation and Park	536,790	367,645	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	639,361	606,383	—	—	—
—	—	—	—	Television Translator Station Facilities	303,889	302,504	—	—	—
—	—	—	—	Underground Electric and Communication Facilities	94	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,018,224	1,958,746	—	—	—
—	—	—	—	Water Enterprise	9,934,672	7,083,223	2,530,000	—	—
County Service Area No. 70 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,626	3,506	—	—	—
County Service Area No. 71 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,008	2,829	—	—	—
County Service Area No. 71 (Kern)	Kern	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 71 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 45,594	\$ 6,300	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	153,357	207,285	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	182,936	103,978	—	—	—
—	—	—	—	Waste Disposal Enterprise	229,882	110,204	—	—	—
County Service Area No. 72 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,111	1,326	—	—	—
County Service Area No. 72 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	976,663	869,579	—	—	—
County Service Area No. 72 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,335	3,007	—	—	—
County Service Area No. 73 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,894	2,423	—	—	—
County Service Area No. 73 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,655	1,664	—	—	—
County Service Area No. 73 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,805	5,044	—	—	—
County Service Area No. 74 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,612,264	1,423,603	—	—	—
County Service Area No. 75 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,625	3,948	—	—	—
County Service Area No. 75 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 75 (Monterey)	Monterey	34.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	453,491	235,784	102,044	—	—
County Service Area No. 75 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	32,322	39,442	—	—	—
County Service Area No. 76 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,434	4,991	—	—	—
County Service Area No. 76 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,865	1,764	—	—	—
County Service Area No. 77 (Kern)	Kern	34.	S	Inactive	—	—	—	—	—
County Service Area No. 77 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	49,578	2,751
—	—	—	—	Streets and Roads - Construction and Maintenance	2,702	9,050	—	—	—
County Service Area No. 77 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,198	3,632	—	—	—
County Service Area No. 78 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,386	2,540	—	—	—
County Service Area No. 78 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,731	2,764	—	—	—
County Service Area No. 79 (Butte)	Butte	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 79 (Butte) — (continued)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 642	\$ 779	\$ —	—	—
County Service Area No. 79 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	751,832	105,422
—	—	—	—	Fire Protection	115,861	141,135	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,880	5,841	—	—	—
—	—	—	—	Waste Disposal Enterprise	631,049	770,134	—	—	—
County Service Area No. 8 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,206	7,153	—	—	—
County Service Area No. 8 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,782	13,804	—	—	—
County Service Area No. 8 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,072	1,080	—	—	—
County Service Area No. 8 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	996	1,090	—	—	—
County Service Area No. 8 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,203	2,938	—	—	—
County Service Area No. 8 (San Joaquin)	San Joaquin	34.	S	—	—	—	—	44,872	16,071
—	—	—	—	Recreation and Park	26,712	683	—	—	—
County Service Area No. 8 (San Mateo)	San Mateo	34.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Fire Protection	123,806	219,413	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,227,891	1,209,818	—	—	—
County Service Area No. 8 (Shasta)	Shasta	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	129,279	197,198	—	—	—
—	—	—	—	Water Enterprise	16,654	25,525	—	—	—
County Service Area No. 8 (Sonoma)	Sonoma	34.	S	Inactive	—	—	—	—	—
County Service Area No. 8 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,127	93	—	—	—
County Service Area No. 8 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	115	4	—	—	—
County Service Area No. 8 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,570	480	—	—	—
County Service Area No. 80 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,330	1,545	—	—	—
County Service Area No. 80 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	48,707	30,218	—	—	—
County Service Area No. 80 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,329	13,654	—	—	—
County Service Area No. 81 (Kern)	Kern	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 81 (Kern) — (continued)	Kern	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	4,151	\$ 934	\$ —	—	—
County Service Area No. 81 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	101,433	79,767	—	—	—
County Service Area No. 82 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,337	37,525	—	—	—
County Service Area No. 82 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	302	—	—	—	—
County Service Area No. 82 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	599,827	94,501
—	—	—	—	Ambulance Service	66,687	52,368	—	—	—
—	—	—	—	Fire Protection	93,018	141,779	—	—	—
—	—	—	—	Recreation and Park	356	24,771	—	—	—
—	—	—	—	Waste Disposal Enterprise	203,721	271,870	—	—	—
County Service Area No. 83 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,027	94	—	—	—
County Service Area No. 83 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	485,780	365,020	—	—	—
County Service Area No. 84 (Kern)	Kern	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	767	171	—	—	—
County Service Area No. 84 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	320,448	296,015	—	—	—
County Service Area No. 85 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,067	1,052	—	—	—
County Service Area No. 85 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	25,848	12,310	—	—	—
County Service Area No. 85 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,317	15,747	—	—	—
—	—	—	—	Recreation and Park	175,101	159,223	—	—	—
County Service Area No. 86 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	429,338	192,622	—	—	—
County Service Area No. 86 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,507	2,468	—	—	—
County Service Area No. 87 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	367	73	—	—	—
County Service Area No. 87 (Kern)	Kern	—	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,958	178	—	—	—
County Service Area No. 87 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,922	18,147	—	—	—
County Service Area No. 88 (Butte)	Butte	34.	S	Inactive	—	—	—	—	—
County Service Area No. 88 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,634	2,201	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 89 (Kern)	Kern	—	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 3,466	\$ 3,264	\$ —	—	—
County Service Area No. 89 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,555	22,433	—	—	—
County Service Area No. 9 (Calaveras)	Calaveras	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,819	761	—	—	—
County Service Area No. 9 (El Dorado)	El Dorado	34.	S	—	—	—	—	—	—
—	—	—	—	Cemetery	67,669	68,395	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	369,877	54,016	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	41,198	32,423	—	—	—
—	—	—	—	Recreation and Park	1,455	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	373,614	331,970	—	—	—
County Service Area No. 9 (Kern)	Kern	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	25,023	24,706	—	—	—
County Service Area No. 9 (Lake)	Lake	34.	S	Inactive	—	—	—	—	—
County Service Area No. 9 (Madera)	Madera	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,560	334	—	—	—
County Service Area No. 9 (Marin)	Marin	34.	S	—	—	—	—	16,179	16,180
—	—	—	—	Streets and Roads - Construction and Maintenance	16,556	9,738	—	—	—
County Service Area No. 9 (Monterey)	Monterey	34.	S	—	—	—	—	207,736	25,176
—	—	—	—	Lighting and Lighting Maintenance	33,682	20,717	—	—	—
County Service Area No. 9 (San Benito)	San Benito	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	54,949	54,613	—	—	—
County Service Area No. 9 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	288,668	235,001
—	—	—	—	Lighting and Lighting Maintenance	354,268	110,575	—	—	—
County Service Area No. 9 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,482	6,867	—	—	—
County Service Area No. 9 (San Luis Obispo)	San Luis Obispo	34.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	17,307	16,620	—	—	—
—	—	—	—	Governmental Services	22	546	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,872	5,659	—	—	—
County Service Area No. 9 (Santa Cruz)	Santa Cruz	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,364,900	1,438,591	—	—	—
—	—	—	—	Police Protection and Personal Safety	6,484	7,137	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,623,020	3,051,885	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,151,599	11,168,934	854,504	—	—
County Service Area No. 9 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
County Service Area No. 9 (Stanislaus)	Stanislaus	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,681	93	—	—	—
County Service Area No. 9 (Tuolumne)	Tuolumne	34.	S	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 9 (Yolo)	Yolo	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 12,460	\$ —	\$ —	—	—
County Service Area No. 9 (Yuba)	Yuba	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,428	360	—	—	—
County Service Area No. 90 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,917	673	—	—	—
County Service Area No. 90 (Kern)	Kern	34	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,810	956	—	—	—
County Service Area No. 90 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,221	3,614	—	—	—
County Service Area No. 91 (Kern)	Kern	—	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,343	101	—	—	—
County Service Area No. 91 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	135,075	75,443	—	—	—
County Service Area No. 92 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	531	538	—	—	—
County Service Area No. 92 (Kern)	Kern	—	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	534	49	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,123	138	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,225	8,028	—	—	—
County Service Area No. 92 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	279	—	—	—	—
County Service Area No. 93 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,483	—	—	—	—
County Service Area No. 94 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,120	360	—	—	—
County Service Area No. 94 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,890	1,763	—	—	—
County Service Area No. 94 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,126	9,678	—	—	—
County Service Area No. 95 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	205	213	—	—	—
County Service Area No. 95 (Kern)	Kern	34	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,647	879	—	—	—
County Service Area No. 95 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,432	3,532	—	—	—
County Service Area No. 96 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,692	2,931	—	—	—
County Service Area No. 97 (Butte)	Butte	34.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area No. 97 (Butte) — (continued)	Butte	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 1,370	\$ 597	\$ —	—	—
County Service Area No. 97 (Riverside)	Riverside	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	54,079	59,651	—	—	—
County Service Area No. 98 (Butte)	Butte	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	594	188	—	—	—
County Service Area No. 99 (San Diego)	San Diego	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,232	19,909	—	—	—
County Service Area No. S-1 (Solano)	Solano	34.	S	Inactive	—	—	—	—	—
County Service Area No. S-4 (Solano)	Solano	34.	S	—	—	—	—	5,529	3,037
—	—	—	—	Lighting and Lighting Maintenance	3,037	2,504	—	—	—
County Service Area No. S-5 (Solano)	Solano	34.	S	—	—	—	—	33,220	5,280
—	—	—	—	Lighting and Lighting Maintenance	5,280	8,401	—	—	—
County Service Area No. S-6 (Solano)	Solano	34.	S	—	—	—	—	31,438	16,796
—	—	—	—	Lighting and Lighting Maintenance	16,796	5,321	—	—	—
County Service Area No. S-8 (Solano)	Solano	34.	S	—	—	—	—	33,488	6,474
—	—	—	—	Lighting and Lighting Maintenance	6,474	6,129	—	—	—
County Service Area No. SI-1 (San Bernardino)	San Bernardino	34.	S	—	—	—	—	5,443,398	508,083
—	—	—	—	Lighting and Lighting Maintenance	508,592	574,347	—	—	—
County Service Area P-1 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	671,940	443,922	—	—	—
County Service Area P-2 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	724,693	626,458	—	—	—
County Service Area P-5 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	754,117	144,875
—	—	—	—	Police Protection and Personal Safety	396,219	408,845	—	—	—
County Service Area P-6 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	3,927,599	3,660,603	—	—	—
County Service Area PP-1991-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,257,631,284	383,354,406
—	—	—	—	Police Protection and Personal Safety	10,489,795	10,536,373	—	—	—
County Service Area R-10 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	11,333	13,593	—	—	—
County Service Area R-1967-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	350,400	335,670	—	—	—
County Service Area R-1982-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,349	41,816	—	—	—
County Service Area R-1982-2 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,833	644	—	—	—
County Service Area R-4 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	345,675	18,464
—	—	—	—	Recreation and Park	18,465	18,785	—	—	—
County Service Area R-7 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	438,989	562,727
—	—	—	—	Recreation and Park	590,701	331,969	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
County Service Area R-8 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 526,120	\$ 528,924	\$ 1,000,000	—	—
County Service Area R-9 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	217	144	—	—	—
County Service Area RD-4 (Contra Costa)	Contra Costa	34.	S	—	—	—	—	32,219	5,812
—	—	—	—	Streets and Roads - Construction and Maintenance	6,334	73	—	—	—
County Service Area S-1984-1 (Alameda)	Alameda	34.	S	Inactive	—	—	—	—	—
County Service Area SI-1970-1 (Alameda)	Alameda	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	987,213	1,121,494	—	—	—
County Service Area VC 1984-1 (Alameda)	Alameda	34.	S	—	—	—	—	1,257,631	383,354
—	—	—	—	Pest Control	2,640,532	2,917,504	—	—	—
County Water Works District No. 1 (Lake)	Lake	49.	O	—	—	—	—	120,412	46,012
—	—	—	—	Water Enterprise	521,674	538,277	21,566	—	—
County Water Works District No. 3 (Lake)	Lake	49.	S	—	—	—	—	684,404	67,977
—	—	—	—	Waste Disposal Enterprise	186,338	215,772	—	—	—
—	—	—	—	Water Enterprise	327,907	268,862	—	—	—
Countywide County Service Area No. 1 (Mariposa)	Mariposa	34.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	123,759	79,450	—	—	—
—	—	—	—	Waste Disposal Enterprise	—	—	—	—	—
Countywide County Service Area No. 1 (Merced)	Merced	34.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	115,473	73,533	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	514,867	436,035	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	41,059	25,467	—	—	—
Countywide Public Finance Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,063,910	3,320,830	14,165,000	—	—
Courtland Fire Protection District	Sacramento	7.	O	—	—	—	—	192,795	76,190
—	—	—	—	Fire Protection	81,740	66,601	—	—	—
Cove Community Services Commission	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,157,948	10,862,596	—	—	—
Covelo Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	9,832	12,781	—	—	—
Covelo Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	128,432	165,048	—	—	—
Covelo Fire Protection District	Mendocino	7.	O	—	—	—	—	120,792	112,100
—	—	—	—	Fire Protection	102,418	107,382	—	—	—
Covelo Lighting District	Mendocino	18.	S	—	—	—	—	26,357	5,586
—	—	—	—	Lighting and Lighting Maintenance	5,585	5,149	—	—	—
Covina Police and Fire Building Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
Covina Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,388,040	1,388,040	19,622,262	—	—
Creekside Ranchos Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Crescent Avenue Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Crescent Avenue Maintenance (San Mateo) — (continued)	San Mateo	19.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	5,899	\$ 8,844	\$ —	—	—
Crescent City Harbor District	Del Norte	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	1,111,733	1,554,760	881,311	—	—
Crescent City Public Financing Authority	Del Norte	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	127,570	125,825	890,000	—	—
Crescent Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	401,312	398,436	658,000	—	—
Crescent Mills Cemetery	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	31	650	—	—	—
Crescent Mills Fire Protection District	Plumas	7.	O	—	—	—	—	223,549	19,797
—	—	—	—	Fire Protection	26,883	36,879	—	—	—
Crescent Mills Lighting District	Plumas	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,668	1,608	—	—	—
Crescenta Valley County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,472,631	4,126,754	—	—	—
—	—	—	—	Water Enterprise	5,622,387	5,823,037	612,893	—	—
Crest Forest Fire Protection District	San Bernardino	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	756,197	760,284	—	—	—
—	—	—	—	Fire Protection	2,613,546	2,719,422	—	—	—
Crest Forest Fire Protection District Facilities Corporation	San Bernardino	—	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	176,494	1,002,127	2,585,000	—	—
Crestline County Sanitation District (San Bernardino)	San Bernardino	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,836,688	2,514,002	1,309,067	—	—
Crestline Village County Water District Water Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	77,643	76,305	805,000	—	—
Crestline Village Water District	San Bernardino	42.	O	—	—	—	—	748,237	—
—	—	—	—	Water Enterprise	2,893,188	2,874,964	1,137,421	—	—
Crestline-Lake Arrowhead Water Agency	San Bernardino	45.22	O	—	—	—	—	7,153,359	—
—	—	—	—	Water Enterprise	6,190,844	4,271,857	926,340	—	—
Criminal Justice Agency of Contra Costa County	Contra Costa	50.	O	—	—	—	—	—	—
Criminal Justice Council of San Mateo County	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	133,510	130,952	—	—	—
Criminal Justice Council of Santa Cruz County	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	69,096	109,487	—	—	—
Crockett Valona County Water District	Contra Costa	42.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	(3)	—	—	—	—
Crockett-Carquinez Fire Protection District	Contra Costa	7.	S	—	—	—	—	42,538,179	303,774
—	—	—	—	Fire Protection	618,885	694,039	—	—	—
Crockett-Valona Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,019,378	742,591	672,729	—	—
Cromberg Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,007	744	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Cross Creek Flood Control District	Kings	8.2	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Flood Control and Water Conservations	11,205	36,389	—	—	—
Cross Valley Rail Corridor Joint Powers Authority	Kings	50	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	12,049,162	11,400,734	—	—	—
Crows Landing Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	46,074	44,472	68,082	—	—
Crows Landing Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,437	3,259	—	—	—
Crystal Springs County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	682,474	610,283	—	—	—
CSAC Excess Insurance Authority	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	153,285,161	168,779,993	—	—	—
Cucamonga County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,550,625	7,440,771	—	—	—
—	—	—	—	Water Enterprise	37,434,891	39,844,635	140,992,885	—	—
Cudahy Financing Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Culver City Redevelopment Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,197,314	9,081,460	116,945,570	—	—
Cupertino Public Facilities Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,312,449	9,865,705	54,770,000	—	—
Cupertino Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,911,483	6,485,406	7,046,510	—	—
Cutler Public Utility District	Tulare	40.1	O	—	—	—	—	213,952	—
—	—	—	—	Waste Disposal Enterprise	327,861	360,505	—	—	—
—	—	—	—	Water Enterprise	292,612	270,778	—	—	—
Cuyama Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	72,432	104,284	234,958	—	—
—	—	—	—	Water Enterprise	106,432	140,720	—	—	—
Cuyama Valley Recreation and Park District	Santa Barbara	27.1	O	—	—	—	—	243,902	50,435
—	—	—	—	Recreation and Park	112,249	101,138	—	—	—
Cuyamaca Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	53,625	56,725	20,856	—	—
Cypress Fire Protection District	Monterey	7.	S	—	—	—	—	3,235,438	2,568,980
—	—	—	—	Fire Protection	2,697,427	1,708,998	—	—	—
Cypress Hill Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,354	1,872	—	—	—
Cypress Recreation and Park District	Orange	27.1	C	—	—	—	—	4,591,224	2,502,682
—	—	—	—	Recreation and Park	3,974,382	3,598,686	—	—	—
Daggett Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	30,862	28,351	30,034	—	—
—	—	—	—	Lighting and Lighting Maintenance	3,059	4,862	—	—	—
—	—	—	—	Recreation and Park	50,361	33,386	66,000	—	—
—	—	—	—	Water Enterprise	102,734	109,076	81,150	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Daphnedale Community Services District	Modoc	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 8,914	\$ 8,190	\$ 10,500	—	—
Darwin Community Services District	Inyo	5.1	O	—	—	—	—	11,282	635
—	—	—	—	Water Enterprise	14,783	13,951	—	—	—
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	289,590	344,354	521,271	—	—
Davis Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	292,132	230,674	—	—	—
Davis Creek Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,877	1,825	—	—	—
Davis Creek Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	67,036	38,004	—	—	—
Davis Joint Unified School District School Building Corporation	Yolo	54.	O	Inactive	—	—	—	—	—
Davis Municipal Sewer Facilities District No. 1	Yolo	35.1	C	Inactive	—	—	—	—	—
Davis Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	53,228	47,908	—	—	—
Deer Creek and Tule River Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	271,083	29,304	—	—	—
Deer Creek Irrigation District	Tehama	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	49,775	37,001	—	—	—
Deer Creek Storm Water District (Tulare)	Tulare	37.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	26,723	11,171	—	—	—
Deer Springs Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,973,513	1,436,524	—	—	—
Del Norte County Flood Control District	Del Norte	8.6	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	54,087	40,588	—	—	—
—	—	—	—	Water Enterprise	20,415	10,323	113,364	—	—
Del Norte County Library	Del Norte	17.3	O	—	—	—	—	—	—
—	—	—	—	Library Services	431,101	382,682	—	—	—
Del Norte County Public Improvement Corporation	Del Norte	54.1	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	395,000	395,000	9,040,000	—	—
Del Norte Healthcare District	Del Norte	14.	O	—	—	—	—	422,597	376,154
—	—	—	—	Health	459,762	376,154	—	—	—
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	19.	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,727	3,099	—	—	—
Del Norte Solid Waste Management Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,578,853	1,965,354	—	—	—
Del Paso Manor Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	418,821	437,067	—	—	—
Del Puerto Health Care District	Stanislaus	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,508,515	1,468,825	—	—	—
Del Puerto Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,928,025	3,642,278	1,287,901	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Del Rey Community Services District	Fresno	5.1	O	—	—	—	—	\$ 127,002	\$ 28,859
—	—	—	—	Recreation and Park	\$ 42,367	\$ 54,583	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	411,967	627,864	869,000	—	—
—	—	—	—	Water Enterprise	133,144	117,835	—	—	—
Del Rio Woods Recreation and Park District	Sonoma	27.1	O	—	—	—	—	171,121	103,800
—	—	—	—	Recreation and Park	41,721	17,710	—	—	—
Delano Financing Authority	Fresno	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,316,580	1,241,475	7,245,000	—	—
Delano Mosquito Abatement District	Kern	21.	O	—	—	—	—	1,481,974	1,141,313
—	—	—	—	Pest Control	616,267	607,561	—	—	—
Delano-Earlimart Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,650,492	7,312,764	2,886,085	—	—
Delhi County Water District	Merced	42.	O	—	—	—	—	269,779	90,930
—	—	—	—	Waste Disposal Enterprise	875,693	502,397	136,000	—	—
—	—	—	—	Water Enterprise	918,954	398,594	310,236	—	—
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,676,397	20,168,012	26,269,670	—	—
Delta Ferry Authority	Contra Costa	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	189,950	197,683	—	—	—
Delta Fire Protection District (Sacramento)	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	195,546	2,119	—	—	—
Delta Fire Protection District (San Joaquin)	San Joaquin	7.	S	—	—	—	—	1,421,167	5,091
—	—	—	—	Fire Protection	155,401	177,282	—	—	—
Delta Vector Control District	Tulare	21.	O	—	—	—	—	2,287,923	1,039,224
—	—	—	—	Pest Control	1,373,481	1,105,526	—	—	—
Denair Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	560,999	374,450	—	—	—
—	—	—	—	Water Enterprise	413,268	297,572	—	—	—
Denair Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	109,316	69,372	—	—	—
Denair Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,815	15,898	—	—	—
Deo Gloria Estates Lighting	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,353	3,449	—	—	—
Descanso Community Water District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	385,790	269,421	728,803	—	—
Desert Facilities Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	177,881	403,136	7,600,000	—	—
Desert Healthcare District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	6,272,189	3,457,842	—	—	—
Desert Lake Community Services District	Kern	5.1	O	—	—	—	—	142,549	6,000
—	—	—	—	Waste Disposal Enterprise	40,492	23,671	—	—	—
—	—	—	—	Water Enterprise	122,992	112,038	—	—	—
Desert Resorts Regional Airport Authority	Riverside	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Desert Resorts Regional Airport Authority — (continued)	Riverside	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 60,830	\$ 54,213	\$ —	—	—
Desert Sands Unified School District Building Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,425,868	18,421,825	47,514,455	—	—
Desert Schools Self-Insurance Coachella Valley Unified School District	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,718,668	7,453,763	—	—	—
Desert Water Agency	Riverside	45.5	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	57,787	143,385	—	—	—
—	—	—	—	Water Enterprise	23,952,403	18,220,814	44,404	—	—
Devils Den Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,103	3,970	—	—	—
Devonshire County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	120,576	49,983	—	—	—
Diablo Community Services District	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	392,298	329,244	—	—	—
Diablo Vista Water Maintenance District (Contra Costa)	Contra Costa	19.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	129,753	157,587	—	—	—
Diablo Water District	Contra Costa	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,792,183	6,631,990	15,066,612	—	—
Diamond Springs/El Dorado Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,924,437	1,900,351	—	—	—
Dinuba Financing Authority	Tulare	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	82,551	1,621,132	8,000,000	—	—
Dinuba Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	213,027	197,204	—	—	—
Disaster Recovery Joint Powers Agency	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	20,525	24,072	44,173	—	—
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	19.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	31,161	33,797	—	—	—
Discovery Bay West Parking District	Contra Costa	22	O	—	—	—	—	—	—
—	—	—	—	Parking	17,025	563	—	—	—
District 10-Hallwood Community Services District	Yuba	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	82,498	53,500	—	—	—
Dixon Fire Protection District	Solano	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	320,429	344,108	—	—	—
Dixon Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,102,503	2,000,648	31,600,000	—	—
Dixon Public Improvement Corporation	Solano	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	57,270	53,520	660,000	—	—
Dixon Resource Conservation District	Solano	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	135,274	197,952	—	—	—
Dixon Unified School Library	Solano	17.3	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Dixon Unified School Library — (continued)	Solano	17.3	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Library Services	\$ 724,072	\$ 421,288	\$ —	—	—
Dobbins Oregon House Fire Protection District	Yuba	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	92,378	90,733	—	—	—
Donner Summit Public Utility District	Nevada	40.4	0	—	—	—	—	1,748,237	157,636
—	—	—	—	Ambulance Service	359,374	364,758	—	—	—
—	—	—	—	Fire Protection	578,829	751,505	—	—	—
—	—	—	—	Waste Disposal Enterprise	815,936	1,164,180	714,428	—	—
—	—	—	—	Water Enterprise	196,585	418,247	141,000	—	—
Dos Palos Area Joint Power Authority	Merced	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	866,626	895,518	2,929,234	—	—
Dos Palos Area Wastewater Treatment and Disposal System	Merced	50.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	682,806	755,242	2,731,600	—	—
Dos Palos Cemetery District	Merced	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	210,706	170,167	—	—	—
Dos Palos Drainage District (Merced)	Merced	6.2	0	—	—	—	—	1,033,277	143,500
—	—	—	—	Drainage and Drainage Maintenance	143,500	93,976	—	—	—
Dos Rios Storm Water District (San Joaquin)	San Joaquin	37.3	0	—	—	—	—	—	—
Douglas City Community Services District	Trinity	5.1	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	22,670	26,746	—	—	—
Downey Cemetery District	Los Angeles	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	57,382	43,892	—	—	—
Downieville Fire Protection District	Sierra	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	152,477	121,734	—	—	—
Downieville Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Downieville Public Utility District	Sierra	40.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	67,107	43,100	183,373	—	—
Doyle Fire Protection District	Lassen	7.	0	—	—	—	—	35,671	28,783
—	—	—	—	Fire Protection	21,471	30,847	—	—	—
Drainage District No. 1 (Butte)	Butte	6.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	85,293	51,404	—	—	—
Drainage District No. 100 (Butte)	Butte	6.2	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	210,025	169,876	—	—	—
Drainage District No. 2 (Butte)	Butte	6.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	12,275	6,001	—	—	—
Drainage District No. 200 (Butte)	Butte	6.2	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,799	11,534	—	—	—
Drainage Maintenance District No. 11 (Los Angeles)	Los Angeles	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	56	—	—	—	—
Drytown County Water District	Amador	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	33,066	27,331	—	—	—
Duarte Public Financing Authority	Los Angeles	50.	0	Inactive	—	—	—	—	—
Dublin San Ramon Service District	Alameda	5.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Dublin San Ramon Service District — (continued)	Alameda	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 23,024,791	\$ 21,725,696	\$ 59,320,000	—	—
—	—	—	—	Water Enterprise	28,580,592	12,723,638	15,620,000	—	—
Ducor Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	103,041	112,473	—	—	—
Ducor Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,216	2,000	—	—	—
Dudley Ridge Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,122,218	4,795,276	1,884,074	—	—
Dunlap Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,919	3,606	—	—	—
Dunnigan Water District	Yolo	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	769,840	766,815	4,704,197	—	—
Dunningan Fire Protection District	Yolo	7.	O	—	—	—	—	238,984	71,452
—	—	—	—	Fire Protection	101,964	352,872	152,743	—	—
Dunsmuir Fire Protection District	Siskiyou	7.	O	—	—	—	—	126,380	41,791
—	—	—	—	Fire Protection	48,652	46,623	—	—	—
Dunsmuir Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	333,480	58,567
—	—	—	—	Recreation and Park	117,706	141,156	—	—	—
Durham Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	188,889	136,710	14,106	—	—
Durham Mosquito Abatement District	Butte	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	50,866	48,125	—	—	—
Durham Recreation and Park District	Butte	27.1	O	—	—	—	—	315,453	231,413
—	—	—	—	Recreation and Park	550,946	629,709	—	—	—
Eagle Field Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	125,000	126,819	—	—	—
Eagleville Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,518	3,442	—	—	—
Eagleville Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,666	3,167	—	—	—
Eagleville Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	725	703	—	—	—
Earlimart Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	197,061	204,982	—	—	—
—	—	—	—	Water Enterprise	286,288	267,432	—	—	—
East Bay - Delta Housing and Finance Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	323,165	67,597	—	—	—
East Bay Dischargers Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,243,613	3,835,533	—	—	—
East Bay Municipal Utility District	Alameda	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	4,050,000	2,663,000	—	—	—
—	—	—	—	Fire Protection	16,469,000	47,519,000	—	—	—
—	—	—	—	Recreation and Park	935,000	15,676,000	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
East Bay Municipal Utility District — (continued)	Alameda	39.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 64,546,000	\$ 67,545,000	\$ 344,582,000	—	—
—	—	—	—	Water Enterprise	261,575,000	238,247,000	1,491,082,000	—	—
East Bay Regional Park District	Alameda	27.2	O	—	—	—	—	223,251,010	61,710,155
—	—	—	—	Fire Protection	—	1,127,922	—	—	—
—	—	—	—	Police Protection and Personal Safety	845,967	9,147,599	174,235	—	—
—	—	—	—	Recreation and Park	103,677,545	88,579,611	162,955,185	—	—
East Bay Schools Insurance Group	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,938,062	2,726,664	—	—	—
East Bay State Building Authority	San Francisco	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,968,605	9,621,039	89,091,959	—	—
East China Hill Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,380	31,084	—	—	—
East Contra Costa Fire Protection District	Contra Costa	07	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	592,877	4,298,234	—	—	—
East Contra Costa Irrigation District	Contra Costa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,594,954	2,108,296	—	—	—
East Contra Costa Regional Fee and Financing Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,967,863	8,931,937	—	—	—
East County Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	—	—	—	—	—
—	—	—	—	Fire Protection	1,364,331	1,812,427	529,602	—	—
East Davis Fire Protection District	Yolo	7.	S	—	—	—	—	874,361	291,136
—	—	—	—	Fire Protection	460,241	399,448	—	—	—
East Diablo Fire Protection District	Contra Costa	7.	S	—	—	—	—	8,418,671	3,602,024
—	—	—	—	Fire Protection	3,652,652	1,521,583	—	—	—
East Independence Sanitary District (Inyo)	Inyo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,206	5,151	—	—	—
East Kern Airport District	Kern	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	7,532,190	6,439,702	1,649,638	—	—
East Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	184,379	174,845	—	—	—
East Kern Health Care District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	182,410	106,194	58,780	—	—
East Lake Resource Conservation District	Lake	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	165,708	185,369	—	—	—
East Merced Resource Conservation District	Merced	36.1	S	—	—	—	—	—	—
—	—	—	—	Resource Conservation	92,957	96,274	—	—	—
East Niles Community Services District	Kern	5.1	O	—	—	—	—	638,343	272,056
—	—	—	—	Waste Disposal Enterprise	1,126,663	788,067	34,482	—	—
—	—	—	—	Water Enterprise	3,484,894	3,678,158	115,072	—	—
East Orange County Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,261,664	5,360,990	361,833	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
East Oroqui Community Services District	Tulare	5.1	O	—	—	—	—	\$ —	\$ —
East Palo Alto Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	16,453	14,976	—	—	—
East Palo Alto Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,070,447	2,679,656	3,437,718	—	—
East Quincy Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	581,534	684,298	2,272,100	—	—
—	—	—	—	Water Enterprise	508,098	303,886	—	—	—
East Stanislaus Resource Conservation District	Stanislaus	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	7,343	10,734	—	—	—
East Vallejo Fire Protection District	Solano	7.	O	—	—	—	—	620,041	194,467
—	—	—	—	Fire Protection	194,467	194,467	—	—	—
East Valley Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	730,178	1,905,178	15,415,000	—	—
East Valley Resource Conservation	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,212,264	1,264,560	—	—	—
East Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,268,902	6,414,951	—	—	—
—	—	—	—	Water Enterprise	11,268,473	10,642,407	15,415,000	—	—
East View Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	12,539	3,358
—	—	—	—	Lighting and Lighting Maintenance	8,176	8,101	—	—	—
Eastern Contra Costa County Transit Authority	Contra Costa	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	7,134,170	12,090,080	—	—	—
—	—	—	—	Transit Enterprise	1,696,246	2,049,164	—	—	—
Eastern Kern Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	256,679	243,489	—	—	—
Eastern Municipal Water District	Riverside	44.	O	—	—	—	—	59,950,790	—
—	—	—	—	Waste Disposal Enterprise	74,041,206	60,269,672	274,974,697	—	—
—	—	—	—	Water Enterprise	99,111,295	83,240,215	67,507,217	—	—
Eastern Municipal Water District Facilities Corporation	Riverside	54.	O	Inactive	—	—	—	—	—
Eastern Plumas Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	12,380,699	12,166,271	5,931,407	—	—
Eastern Plumas Park and Recreation	Plumas	27	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,057	—	—	—	—
Eastern Plumas Rural Fire Protection District	Plumas	7.	O	—	—	—	—	87,915	39,910
—	—	—	—	Fire Protection	47,517	77,192	—	—	—
Eastern Sierra Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	538,811	633,378	—	—	—
Eastern Ventura County Conservation Authority	Ventura	50.	S	Inactive	—	—	—	—	—
Easton Community Services District	Fresno	5.1	O	—	—	—	—	—	—
Eastside Fire Protection District	San Joaquin	7.	O	—	—	—	—	4,407,312	1,699,400
—	—	—	—	Fire Protection	1,860,880	1,825,043	502,489	—	—
Eastside Mosquito Abatement	Stanislaus	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,434,801	1,177,208	25,530	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Eastside Water District	Stanislaus	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Flood Control and Water Conservation	282,519	291,792	—	—	—
Ebbetts Pass Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,698,320	1,660,389	—	—	—
Ebbetts Pass Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	45,712	61,197	—	—	—
Eden Township Hospital District	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Health	4,640,558	390,393	—	—	—
Edgemont Community Services District	Riverside	5.1	O	—	—	—	—	1,289,310	636,795
—	—	—	—	Lighting and Lighting Maintenance	30,340	30,471	—	—	—
—	—	—	—	Waste Disposal Enterprise	569,868	472,431	—	—	—
Eel-Russian River Commission	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,500	4,584	—	—	—
El Cajon Civic Center Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	522,784	524,083	1,440,000	—	—
El Camino Hospital District	Santa Clara	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	8,664,000	223,000	—	—	—
El Camino Irrigation District	Tehama	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	368,731	373,081	—	—	—
El Cerrito Drainage District (Sutter)	Sutter	6.6	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	545	524	—	—	—
El Dorado County Air Pollution Control	El Dorado	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,096,362	998,992	—	—	—
El Dorado County Bond Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	113,950	2,235,904	14,410,000	—	—
El Dorado County Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,380,165	5,465,553	693,180	—	—
El Dorado County Joint Transit Agency	El Dorado	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,664,707	3,096,084	167,072	—	—
El Dorado County Resource Conservation District	El Dorado	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	274,618	255,549	—	—	—
El Dorado County Risk Management Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	24,052,453	22,484,219	—	—	—
El Dorado County Toll Tunnel Authority District	El Dorado	53.1	S	Inactive	—	—	—	—	—
El Dorado County Water Agency	El Dorado	45.6	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,647,372	2,142,936	—	—	—
El Dorado County-City of Placerville-City of South Lake Tahoe	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	175,483	174,567	—	—	—
El Dorado Hills Community Services District	El Dorado	5.1	O	—	—	—	—	5,117,877	3,880,486
—	—	—	—	Governmental Services	2,343,022	228,770	195,830	—	—
—	—	—	—	Lighting and Lighting Maintenance	657,124	408,205	—	—	—
—	—	—	—	Recreation and Park	4,202,836	4,399,988	2,200,000	—	—
El Dorado Hills County Water District	El Dorado	42.	O	—	—	—	—	10,948,435	6,200,633

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
El Dorado Hills County Water District — (continued)	El Dorado	42.	O	—	—	—	—	\$ 10,948,435	\$ 6,200,633
—	—	—	—	Fire Protection	\$ 9,443,678	\$ 6,769,078	\$ —	—	—
El Dorado Irrigation District	El Dorado	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	7,385,182	5,973,337	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,296,412	16,620,780	46,037,196	—	—
—	—	—	—	Water Enterprise	28,390,130	23,186,828	57,234,769	—	—
El Dorado Union High School District Financing Corporation	El Dorado	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,060,981	1,088,759	10,405,000	—	—
El Granada Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	46,383	12,116	—	—	—
El Macero County Service Area (Yolo)	Yolo	34.	S	—	—	—	—	104,086	37,901
—	—	—	—	Drainage and Drainage Maintenance	1,964	2,147	—	—	—
—	—	—	—	Governmental Services	158,030	172,712	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,591	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	80,838	88,349	—	—	—
—	—	—	—	Water Enterprise	145,074	158,442	—	—	—
El Medio Fire Protection District	Butte	7.	O	—	—	—	—	677,062	268,579
—	—	—	—	Fire Protection	254,595	255,774	55,301	—	—
El Monte Cable Television Community Access Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Television Translator Station Facilities	174,886	9,512	—	—	—
El Monte Public Facilities Corporation	Los Angeles	54.1	C	Inactive	—	—	—	—	—
El Nido Irrigation District	Merced	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	560,329	553,776	—	—	—
El Rancho Simi Pioneer Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	163,044	117,507	241,256	—	—
El Segundo Capital Improvement Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
El Sobrante County Water District	Contra Costa	42.	O	—	—	—	—	—	—
El Solyo Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	349,179	378,535	—	—	—
El Toro Water District	Orange	41.	O	—	—	—	—	2,083,739	400,300
—	—	—	—	Waste Disposal Enterprise	7,039,410	7,053,840	11,791,146	—	—
—	—	—	—	Water Enterprise	9,207,850	10,634,605	6,901,996	—	—
Elder Creek Water District	Tehama	41.	O	Inactive	—	—	—	—	—
Elk Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	114,092	181,801	70,117	—	—
Elk County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	122,525	132,914	5,515	—	—
Elk Creek Cemetery District	Glenn	4.	O	—	—	—	—	62,983	5,750
—	—	—	—	Cemetery	9,864	10,833	—	—	—
Elk Creek Community Services District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	230	1,125	—	—	—
—	—	—	—	Recreation and Park	172	—	—	—	—
—	—	—	—	Water Enterprise	85,322	127,605	363,400	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Elk Creek Fire Protection District	Glenn	7.	O	—	—	—	—	\$ 69,653	\$ 16,700
—	—	—	—	Fire Protection	\$ 19,229	\$ 14,931	\$ 9,500	—	—
Elk Grove Community Services District	Sacramento	5.1	O	—	—	—	—	55,857,397	27,029,149
—	—	—	—	Fire Protection	18,760,578	14,713,074	6,018,485	—	—
—	—	—	—	Recreation and Park	22,297,603	19,147,678	336,635	—	—
Elk Grove-Cosumnes Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	420,085	363,288	—	—	—
Elkhorn Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	18,170	15,936	—	—	—
Elkhorn Golf Course Estates Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	13,393	3,118
—	—	—	—	Water Enterprise	48,950	50,717	—	—	—
Elkhorn Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	8,525	2,813
—	—	—	—	Lighting and Lighting Maintenance	4,045	3,831	—	—	—
Elmira Street Lighting District	Solano	18.	S	—	—	—	—	9,503	7,490
—	—	—	—	Lighting and Lighting Maintenance	7,490	18,699	—	—	—
Elsinore - Murrieta - Anza Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	23,393	14,158	—	—	—
Elsinore Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	544,882	340,766	—	—	—
Elsinore Valley Municipal Water District	Riverside	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,058,994	9,432,815	10,464,346	—	—
—	—	—	—	Water Enterprise	44,869,011	37,258,660	163,744,892	—	—
Elsinore Valley Water and Sewer Facilities Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,221,741	6,948,767	116,825,371	—	—
Elsinore Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,033,780	823,878	730,000	—	—
Embarcadero Municipal Improvement District	Santa Barbara	15.5	O	—	—	—	—	521,107	134,639
—	—	—	—	Waste Disposal Enterprise	268,263	127,124	250,000	—	—
Emerald Bay Service District	Orange	5.1	O	—	—	—	—	966,944	897,763
—	—	—	—	Waste Disposal Enterprise	810,533	897,771	—	—	—
Emerald Lake Heights Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	524,317	469,448	—	—	—
Emerald Lake Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	143,538	31,174	—	—	—
Emeryville Public Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,143,526	9,955,329	138,695,000	—	—
Empire Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	11,142	14,914	—	—	—
Empire Sanitary District (Stanislaus)	Stanislaus	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	141,389	142,081	—	—	—
Empire West Side Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	260,093	282,561	48,655	—	—
Employment Risk Management Authority (ERMA)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,486,766	3,434,477	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	\$ 294,426,662	\$ 188,898,607
—	—	—	—	Drainage and Drainage Maintenance	\$ 1,279	\$ 30	\$ —	—	—
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	7,208	2,753	—	—	—
Encina Financing Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,577,111	1,577,066	14,085,000	—	—
Encina Wastewater Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,688,120	10,787,596	—	—	—
Encinitas Union School District Educational Facilities Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,328,296	3,306,404	920,000	—	—
Enos Lane Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,826	69,657	—	—	—
Enterprise Public Building Corporation	Shasta	54.	O	Inactive	—	—	—	—	—
Escalon Cemetery District	San Joaquin	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	260,284	137,930	—	—	—
Escalon Consolidated Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	725,481	782,878	117,676	—	—
Eshom Valley Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,250	12,468	—	—	—
Esparto Community Services District	Yolo	5.1	O	—	—	—	—	141,975	—
—	—	—	—	Lighting and Lighting Maintenance	15,650	12,986	—	—	—
—	—	—	—	Waste Disposal Enterprise	156,506	158,013	88,077	—	—
—	—	—	—	Water Enterprise	232,762	248,131	224,923	—	—
Esparto Fire Protection District	Yolo	7.	S	—	—	—	—	337,025	58,100
—	—	—	—	Fire Protection	171,375	130,937	—	—	—
Estero Municipal Improvement District	San Mateo	15.6	C	—	—	—	—	20,351,036	9,719,191
—	—	—	—	Drainage and Drainage Maintenance	625,091	522,989	838,334	—	—
—	—	—	—	Fire Protection	3,998,353	3,865,851	125,000	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,356,876	2,423,739	8,636,000	—	—
—	—	—	—	Lighting and Lighting Maintenance	625,091	522,989	838,331	—	—
—	—	—	—	Police Protection and Personal Safety	5,874,638	5,714,401	—	—	—
—	—	—	—	Recreation and Park	298,842	159,299	225,000	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	625,090	522,988	838,335	—	—
—	—	—	—	Waste Disposal Enterprise	5,239,660	4,709,134	1,859,000	—	—
—	—	—	—	Water Enterprise	7,272,063	5,730,804	—	—	—
Etna Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	26,785	21,269	—	—	—
Eureka Public Financing Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,336,654	1,336,846	13,140,000	—	—
Excelsior-Kings River Resource Conservation District	Kings	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,157	4,710	—	—	—
Exeter District Ambulance	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	931,607	994,915	141,833	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Exeter Irrigation District	Tulare	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 1,140,844	\$ 1,136,219	\$ —	—	—
Exeter Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	156,425	172,912	—	—	—
Exeter Public Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	293,828	261,823	—	—	—
Fair Oaks Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	531,492	420,075	—	—	—
Fair Oaks Recreation and Park District	Sacramento	27.1	O	—	—	—	—	3,647,209	950,069
—	—	—	—	Recreation and Park	2,117,160	2,336,882	—	—	—
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	2,746,977	2,639,030	—	—	—
Fair Oaks Water District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,875,428	5,273,605	6,795,074	—	—
Fair View Maintenance District (Merced)	Merced	37.1	C	—	—	—	—	—	—
Fairbanks Ranch Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	712,892	608,491	1,369,414	—	—
Fairfield Public Financing Authority	Solano	50.	O	Inactive	—	—	—	—	—
Fairfield Public Improvement Corporation	Solano	54.	O	Inactive	—	—	—	—	—
Fairfield-Suisun Sewer District	Solano	35.4	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,786,624	18,314,701	21,829,619	—	—
Fairhaven Industrial Fire Protection District	Kern	7.	O	—	—	—	—	32,851	5,473
—	—	—	—	Fire Protection	46,187	291,355	—	—	—
Fairview Acres Lighting District	Mendocino	18.	S	—	—	—	—	4,347	1,314
—	—	—	—	Lighting and Lighting Maintenance	1,314	897	—	—	—
Fairview Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	44,855	41,089	—	—	—
Fairview Fire Protection District	Alameda	7.	O	—	—	—	—	3,088,297	1,923,137
—	—	—	—	Fire Protection	1,945,162	1,496,801	—	—	—
Fairview Tract Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,356	5,380	—	—	—
Fall River Mills Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	35,155	16,351	—	—	—
Fall River Mills Community Services District	Shasta	5.1	O	—	—	—	—	79,683	79,683
—	—	—	—	Waste Disposal Enterprise	88,247	123,683	179,000	—	—
—	—	—	—	Water Enterprise	195,224	241,829	213,364	—	—
Fall River Mills Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	63,546	63,483	—	—	—
Fall River Resource Conservation District	Shasta	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	281,931	240,003	—	—	—
Fall River Valley Irrigation District	Shasta	52.	O	Inactive	—	—	—	—	—
Fallbrook Hospital District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,041,054	500,277	—	—	—
Fallbrook Public Utility District	San Diego	40.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fallbrook Public Utility District — (continued)	San Diego	40.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 4,459,035	\$ 3,768,606	\$ 9,047,000	—	—
—	—	—	—	Water Enterprise	13,632,529	13,072,498	3,058,010	—	—
Fallen Leaf Lake Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	133,683	113,617	—	—	—
—	—	—	—	Recreation and Park	40,842	43,059	10,000	—	—
Family Farms Water District	Merced	41.	O	Inactive	—	—	—	—	—
Farmers Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	243,827	297,100	—	—	—
Farmington Fire Protection District	San Joaquin	7.	O	—	—	—	—	317,377	155,724
—	—	—	—	Fire Protection	179,189	155,724	3,354	—	—
Farmington Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	3,017	1,178
—	—	—	—	Lighting and Lighting Maintenance	1,646	1,608	—	—	—
Feather River Canyon Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,383	38,802	—	—	—
Feather River Recreation and Park District	Butte	27.1	O	—	—	—	—	2,287,379	859,708
—	—	—	—	Recreation and Park	1,669,609	1,357,730	—	—	—
Feather River Resource Conservation District	Plumas	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,128	10,872	—	—	—
Feather Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	32,744	16,975	26,465	—	—
—	—	—	—	Water Enterprise	789,536	837,651	166,285	—	—
Felton Fire Protection District	Santa Cruz	7.	O	—	—	—	—	688,753	268,520
—	—	—	—	Fire Protection	463,174	506,781	—	—	—
Fern Valley Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	686,979	527,562	186,870	—	—
Ferndale Fire Protection District	Humboldt	7.	O	—	—	—	—	159,674	122,124
—	—	—	—	Fire Protection	211,458	79,182	—	—	—
Fiddletown Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,988	12,978	—	—	—
Fieldbrook Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	50,926	35,880	—	—	—
—	—	—	—	Waste Disposal Enterprise	98,790	160,769	54,963	—	—
—	—	—	—	Water Enterprise	261,027	297,367	602,451	—	—
Fig Garden Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	577,256	571,366	5,013	—	—
Fig Garden Police Protection District	Fresno	25.1	O	—	—	—	—	418,532	290,056
—	—	—	—	Police Protection and Personal Safety	290,324	352,494	—	—	—
Fillmore-Piru Memorial District	Ventura	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	151,918	168,446	11,538	—	—
Financing Authority of the City of Redondo Beach	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,458,529	1,676,500	18,479,669	—	—
Fire Agencies Insurance Risk Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,958,305	1,491,216	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fire Districts Association of California Fire Agency Self-Insurance System	Sacramento	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 9,923,263	\$ 7,059,323	\$ —	—	—
Fire Protection Service Area No. 1	Shasta	7.	S	—	—	—	—	3,734,325	1,551,835
—	—	—	—	Fire Protection	2,066,589	4,440,984	258,478	—	—
Firebaugh Canal Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,503,037	1,918,643	—	—	—
Firebaugh Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	19	—	—	—	—
Firehouse Community Park Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	28,153	24,306	—	—	—
Firestone Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	5,258,655	1,274,396
—	—	—	—	Waste Disposal Enterprise	4,059,665	4,301,979	—	—	—
FIRST 5 Santa Clara County	Santa Clara	50	S	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	27,271,090	17,777,285	—	—	—
Flood Control Maintenance Area District No. 4	Yolo	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	53,530	84,153	—	—	—
Flood Control Maintenance Area No. 1	Colusa	9.	O	—	—	—	—	277,506	200,228
—	—	—	—	Flood Control and Water Conservation	202,845	208,817	—	—	—
Flood Control Maintenance Area No. 12	Colusa	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	81,791	84,636	—	—	—
Flood Control Maintenance Area No. 13	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	221,902	248,935	—	—	—
Flood Control Maintenance Area No. 16	Sutter	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	264,239	47,075	—	—	—
Flood Control Maintenance Area No. 17	Lake	—	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	89,845	108,088	—	—	—
Flood Control Maintenance Area No. 3	Sutter	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	85,253	52,324	—	—	—
Flood Control Maintenance Area No. 5	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	104,236	334,030	—	—	—
Flood Control Maintenance Area No. 7	Butte	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	111,859	118,168	—	—	—
Flood Control Maintenance Area No. 9	Sacramento	9.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	579,589	740,503	—	—	—
Florin County Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	510,650	598,810	—	—	—
Florin Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	9,504	57,476	—	—	—
—	—	—	—	Water Enterprise	6,234,444	6,604,933	45,439,038	—	—
Florin-Elder Creek Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,026	12,118	—	—	—
Folsom Public Financing Authority	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,415,854	6,709,702	65,340,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fontana Public Financing Authority	San Bernardino	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ —	\$ —	\$ 94,130,000	—	—
Foothill Fire Protection District (Calaveras)	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	155,082	355,856	269,708	—	—
Foothill Fire Protection District (Yuba)	Yuba	7.	O	—	—	—	—	113,864	84,041
—	—	—	—	Fire Protection	124,609	88,638	17,715	—	—
Foothill Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,389,428	6,983,090	—	—	—
Foothill Transit Zone	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	51,767,438	60,274,073	—	—	—
Ford City-Taft Heights County Sanitation District (Kern)	Kern	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	512,198	826,010	—	—	—
Forest Falls Fire Protection District	San Bernardino	7.	S	—	—	—	—	413,759	155,793
—	—	—	—	Fire Protection	154,146	147,391	—	—	—
Forest Farms Unit No. 2 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Foresthill Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	481,908	781,040	322,235	—	—
Foresthill Public Utility District	Placer	40.1	O	—	—	—	—	101,238	48,482
—	—	—	—	Water Enterprise	1,092,948	1,147,073	—	—	—
Forestville County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,000,787	463,400	2,417,928	—	—
Forestville Fire and Water Commission	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	57,975	56,578	105,386	—	—
Forestville Fire Protection District	Sonoma	7.	O	—	—	—	—	608,463	710,055
—	—	—	—	Fire Protection	737,228	714,293	—	—	—
Forestville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,258	7,173	—	—	—
Forestville Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	541,799	473,565	—	—	—
Forgotten Trails Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Fort Bragg Capital Improvements Authority	Mendocino	50.	O	Inactive	—	—	—	—	—
Fort Bragg Municipal Imp District No. 1	Mendocino	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,124,576	1,453,003	865,000	—	—
Fort Bragg Rural Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	232,314	378,656	—	—	—
Fort Dick Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	122,928	108,341	—	—	—
Fort Jones Cemetery District	Siskiyou	4.	O	—	—	—	—	264,284	41,306
—	—	—	—	Cemetery	52,731	52,551	—	—	—
Fortuna Cemetery District	Humboldt	4.	O	—	—	—	—	39,258	15,566
—	—	—	—	Cemetery	126,394	112,864	—	—	—
Fortuna Fire Protection District	Humboldt	7.	S	—	—	—	—	335,059	296,426
—	—	—	—	Fire Protection	365,140	233,067	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fortuna Public Improvement Corporation	Humboldt	54.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ —	\$ 50,500	\$ 1,085,500	—	—
Forty-Niner Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	702,118	672,380	—	—	—
Fowler Cemetery District	Fresno	4.	O	—	—	—	—	154,717	116,944
—	—	—	—	Cemetery	260,892	236,058	—	—	—
Fowler Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	555,644	564,887	5,635,000	—	—
Fox Canyon Groundwater Management Agency	Ventura	47.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	350,612	376,434	—	—	—
Franklin County Water District	Merced	42.	O	—	—	—	—	41,165	26,798
—	—	—	—	Waste Disposal Enterprise	855,217	431,320	835,000	—	—
Frazier Park Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	594,740	562,855	350,000	—	—
Free Water County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	52,342	29,467	—	—	—
Freedom County Sanitation District (Santa Cruz)	Santa Cruz	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	540,140	480,287	—	—	—
Fremont Family Resources Center Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	32,296	39,419	—	—	—
Fremont Public Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	909,339	25,746,197	143,660,000	—	—
Fremont Social Services Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	81,671	193,173	—	—	—
French Camp-McKinley Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	671,921	659,563	27,245	—	—
Fresno Area Self-Insurance Benefits Organization	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,564,247	11,155,657	—	—	—
Fresno Convention Center Improvement Authority	Fresno	50.	O	Inactive	—	—	—	—	—
Fresno County Financing Authority	Fresno	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,839,327	1,782,285	13,685,000	—	—
Fresno County Fire Protection District	Fresno	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,839,259	9,672,006	195,420	—	—
Fresno County Rural Transit Agency	Fresno	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,149,117	3,671,889	—	—	—
Fresno County Water Works No. 18	Fresno	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	139,834	176,866	—	—	—
Fresno County Water Works No. 37	Fresno	49.	S	—	—	—	—	7,435	4,586
—	—	—	—	Water Enterprise	52,194	54,687	—	—	—
Fresno County Water Works No. 38	Fresno	49.	S	—	—	—	—	27,687	12,047
—	—	—	—	Waste Disposal Enterprise	31,319	33,258	—	—	—
—	—	—	—	Water Enterprise	40,513	41,756	—	—	—
Fresno County Water Works No. 40	Fresno	49.	S	—	—	—	—	49,648	32,654
—	—	—	—	Waste Disposal Enterprise	27,844	63,065	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fresno County Water Works No. 40 — (continued)	Fresno	49.	S	—	—	—	—	\$ 49,648	\$ 32,654
—	—	—	—	Water Enterprise	\$ 54,250	\$ 67,148	\$ —	—	—
Fresno County Water Works No. 41	Fresno	49.	S	—	—	—	—	240,632	272,475
—	—	—	—	Waste Disposal Enterprise	189,630	200,282	125,000	—	—
—	—	—	—	Water Enterprise	421,286	425,743	125,000	—	—
Fresno County Water Works No. 42	Fresno	49.	S	—	—	—	—	2,855	74,637
—	—	—	—	Water Enterprise	77,407	87,324	—	—	—
Fresno County-Self Insurance Group	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,103,362	6,885,916	—	—	—
Fresno Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,948,620	8,061,192	4,268,625	—	—
Fresno Joint Powers Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	12,209,971	13,027,149	139,554,535	—	—
Fresno Metropolitan Flood Control District	Fresno	8.7	O	—	—	—	—	12,120,250	5,802,031
—	—	—	—	Flood Control and Water Conservation	20,523,192	23,352,551	36,976,409	—	—
Fresno Mosquito and Vector Control District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	892,566	920,110	—	—	—
Fresno Slough Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	213,943	136,049	77,375	—	—
Fresno-Madera Agency On Aging	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	6,826,377	6,458,816	—	—	—
Fresno-Westside Mosquito Abatement District	Fresno	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	665,106	559,334	—	—	—
Friant Power Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	6,468,593	1,624,055	534,544	—	—
Friant Water Users Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,073,204	6,077,592	—	—	—
Frost Lake Reclamation District No. 2129 (Solano)	Solano	26.	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,258	4,039	—	—	—
Fruitridge Fire Protection District	Sacramento	7.	O	—	—	—	—	1,741,632	574,540
—	—	—	—	Fire Protection	588,123	348,063	—	—	—
Fruitvale School District School Building Corporation	Kern	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,607,374	1,533,466	2,680,000	—	—
Ft. Bidwell Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,658	7,861	—	—	—
Ft. Bidwell Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,328	7,263	—	—	—
Ft. Bidwell Lighting District	Modoc	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,976	2,382	—	—	—
Fullerton Arboretum Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,239,039	887,961	—	—	—
Fullerton Library Building Authority	Orange	50.	O	Inactive	—	—	—	—	—
Fulton-El Camino Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Fulton-El Camino Recreation and Park District — (continued)	Sacramento	27.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 2,270,941	\$ 2,668,082	\$ 2,009,800	—	—
Galt Capital Improvements Authority	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	119,293	180,890	4,830,000	—	—
Galt Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	366,051	263,095	24,702	—	—
—	—	—	—	Fire Protection	2,236,652	2,332,921	31,440	—	—
Galt Irrigation District	Sacramento	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	54,177	50,918	—	—	—
Galt Middle School JPA	Sacramento	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	560,259	509,368	3,485,000	—	—
Galt-Arno Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	246,360	236,337	12,699	—	—
Garberville Fire Protection District	Humboldt	7.	O	—	—	—	—	73,177	39,872
—	—	—	—	Fire Protection	45,500	268,956	108,511	—	—
Garberville Lighting District	Humboldt	18.	S	—	—	—	—	25,318	7,386
—	—	—	—	Lighting and Lighting Maintenance	7,523	7,192	—	—	—
Garberville Sanitary District (Humboldt)	Humboldt	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	988,585	119,318	—	—	—
Garden Farms Community Water District	San Luis Obispo	42.	O	—	—	—	—	156,420	26,126
—	—	—	—	Water Enterprise	93,183	60,665	12,795	—	—
Garden Grove Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,324,426	8,217,139	—	—	—
Garden Grove Sanitary District Public Improvement Corporation	Orange	54.	O	Inactive	—	—	—	—	—
Garden Valley Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	492,949	520,054	—	—	—
Garden Valley Ranch Estates Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	37,470	28,818	—	—	—
Garfield Water District	Fresno	41.	O	—	—	—	—	—	—
Gasquet Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	218,219	81,716	178,492	—	—
Gasquet Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	327,889	344,573	15,081	—	—
Gavilan College Financing Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
Gayla Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	16,313	2,844
—	—	—	—	Water Enterprise	36,423	30,057	—	—	—
Gazelle Fire Protection District	Siskiyou	7.	O	—	—	—	—	15,379	9,368
—	—	—	—	Fire Protection	18,937	21,777	—	—	—
Georgetown Divide Public Utility District	El Dorado	40.1	O	—	—	—	—	1,369,392	927,585
—	—	—	—	Waste Disposal Enterprise	238,916	362,712	—	—	—
—	—	—	—	Water Enterprise	3,067,506	2,487,626	2,814,546	—	—
Georgetown Divide Recreation District	El Dorado	27.1	O	—	—	—	—	133,764	177,385
—	—	—	—	Recreation and Park	307,568	240,436	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Georgetown Divide Resource Conservation District	El Dorado	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 176,170	\$ 196,355	\$ —	—	—
Georgetown Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	613,550	655,735	—	—	—
Gerber-Las Flores Community Services District	Tehama	5.1	O	—	—	—	—	260,500	—
—	—	—	—	Fire Protection	44,759	48,732	—	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	132,184	210,434	—	—	—
—	—	—	—	Water Enterprise	115,367	131,765	—	—	—
German Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	416	250	—	—	—
Geyserville Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,328,452	867,298	67,964	—	—
Geyserville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,605	8,539	—	—	—
Gibbs Ranch Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,923	1,322	—	—	—
Gilbert Road Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	178	557	—	—	—
Gilroy Unified School District School Building Corporation	Santa Clara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,945,297	3,799,562	28,585,000	—	—
Gilsizer Drainage District (Sutter)	Sutter	6.6	O	—	—	—	—	1,067,410	263,678
—	—	—	—	Drainage and Drainage Maintenance	469,082	452,923	124	—	—
Glen Ellen Fire Protection District	Sonoma	7.	O	—	—	—	—	625,880	685,188
—	—	—	—	Fire Protection	685,188	621,109	—	—	—
Glen Vista Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Glenbrook Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	27,942	5,156	—	—	—
Glendora Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,186,816	2,103,096	14,845,000	—	—
Glenhaven Lighting District	Lake	18.	S	—	—	—	—	16,325	4,098
—	—	—	—	Lighting and Lighting Maintenance	3,794	3,588	—	—	—
Glenn County Air Pollution Control District	Glenn	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	555,591	526,941	—	—	—
Glenn County Mosquito Abatement No. 1	Glenn	21.	O	—	—	—	—	229,931	114,750
—	—	—	—	Pest Control	140,556	174,184	—	—	—
Glenn County Resource Conservation District	Glenn	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	86,305	81,757	—	—	—
Glenn Valley Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,353	24,752	—	—	—
Glenn-Codora Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,399	392	—	—	—
Glenn-Colusa Fire Protection District	Glenn	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Glenn-Colusa Fire Protection District — (continued)	Glenn	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 100,266	\$ 135,790	\$ 50,687	—	—
Glenn-Colusa Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	6,503	22,154	—	—	—
—	—	—	—	Water Enterprise	9,499,854	9,077,186	133,815	—	—
Glide Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	552,976	508,460	1,659,003	—	—
Gold Mountain Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	180,021	342,108	—	—	—
Gold Ridge Fire Protection District	Sonoma	7.	O	—	—	—	—	940,650	844,200
—	—	—	—	Fire Protection	1,315,532	1,505,832	228,886	—	—
Gold Ridge Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	214,362	179,902	—	—	—
Gold Springs Lighting District	Tuolumne	18.	S	Inactive	—	—	—	—	—
Golden Empire Schools Financing Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,984,000	2,203,000	95,500,000	—	—
Golden Empire Transit District	Kern	38.11	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	15,034,473	17,825,711	—	—	—
—	—	—	—	Transit Enterprise	789,430	789,430	—	—	—
Golden Gate Bridge, Highway and Transportation District (Bridge / Highway)	San Francisco	3.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	85,177,577	42,522,783	—	—	—
—	—	—	—	Transit Enterprise	38,007,674	93,636,024	—	—	—
Golden Hills Community Service District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,861,656	1,462,552	820,542	—	—
Golden Sierra Job Training Agency	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	4,014,360	4,013,544	—	—	—
Golden State Risk Management Authority	Glenn	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,619,765	2,010,631	—	—	—
Golden State Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	196	—	—	—	—
Golden Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	116,451	182,648	73,547	—	—
—	—	—	—	Water Enterprise	64,439	130,178	251,800	—	—
Golden West Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	98,582	220,143	—	—	—
Goleta Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	545,089	355,052	—	—	—
Goleta Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,584,405	5,808,145	1,537,371	—	—
Goleta Water District	Santa Barbara	42.	O	—	—	—	—	2,993	2,993
—	—	—	—	Water Enterprise	19,020,132	20,905,733	28,502,298	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	\$ 1,324,640	\$ 1,324,640
—	—	—	—	Waste Disposal Enterprise	\$ 4,475,491	\$ 2,750,381	\$ —	—	—
Gonzales Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	69,330	61,920	—	—	—
Gonzales Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	111,438	111,438	—	—	—
Gonzales Slough Maintenance District (Monterey)	Monterey	19.	S	—	—	—	—	28,969	2,463
—	—	—	—	Drainage and Drainage Maintenance	2,462	630	—	—	—
Goodwin Tunnel Financing Authority	San Joaquin	50.	O	Inactive	—	—	—	—	—
Goshen Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	183,316	164,715	—	—	—
—	—	—	—	Waste Disposal Enterprise	500,947	660,516	2,812,000	—	—
Governments of Livermore Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	325,348	325,348	901,658	—	—
Graeagle Community Services District	Plumas	5.1	O	—	—	—	—	20,332	22,576
—	—	—	—	Water Enterprise	74,025	19,023	—	—	—
Graeagle Fire Protection District	Plumas	7.	O	—	—	—	—	120,445	80,723
—	—	—	—	Fire Protection	134,012	191,437	—	—	—
Granada Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,351,567	2,148,881	958,000	—	—
Grand Island Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	23,849	29,889	—	—	—
Grand Terrace Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	278,643	278,910	3,245,000	—	—
Grassland Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	5,451	5,451	—	—	—
Grassland Water District	Merced	41.	O	—	—	—	—	20,868	20,868
—	—	—	—	Water Enterprise	1,486,038	1,818,937	123,112	—	—
Grassy Run Road Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,457	—	—	—	—
Graton Fire Protection District	Sonoma	7.	O	—	—	—	—	381,105	380,452
—	—	—	—	Fire Protection	458,540	310,813	—	—	—
Graton Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,831	3,608	—	—	—
Gravelly Ford Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	302,510	329,067	—	—	—
Grayson Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	135,168	156,809	186,000	—	—
Great Basin Unified Air Pollution Control District	Inyo	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	5,956,982	6,046,868	—	—	—
Greater Bakersfield Separation of Grade District	Kern	33.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	178,590	110,966	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Greater Hayfork Valley Park and Recreation District	Trinity	27.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 45,574	\$ 41,700	\$ —	—	—
Greater Los Angeles County Vector Control District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	5,021,522	5,363,240	—	—	—
Greater Vallejo Recreation District	Solano	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,548,993	4,630,253	12,733	—	—
Green Valley Cemetery District	Sonoma	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,235	4,273	—	—	—
Green Valley County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	273,151	265,137	322,266	—	—
Green Valley Lighting District	Solano	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,509	12,783	—	—	—
Green Valley Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	86,769	106,358	—	—	—
Green Valley Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,368	16,726	—	—	—
Greenfield Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	59,682	82,741	—	—	—
Greenfield County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	918,150	513,188	—	—	—
Greenfield Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	316,288	278,770	524,851	—	—
Greenfield Memorial District	Monterey	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	125,076	115,053	—	—	—
Greenfield Recreation and Park District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	128,814	122,047	—	—	—
Greenhorn Creek Community Services District	Plumas	5.1	S	—	—	—	—	69,762	5,778
—	—	—	—	Fire Protection	31,737	20,862	—	—	—
—	—	—	—	Water Enterprise	110,839	88,272	—	—	—
Greenstone Country Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	162,627	98,058	—	—	—
Greenville Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	14,290	14,358	—	—	—
Greenwood Forest Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,339	14,888	—	—	—
Gregory Creek Acres Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Grenada Fire Protection District	Siskiyou	7.	O	—	—	—	—	55,350	21,521
—	—	—	—	Fire Protection	67,882	42,354	109,000	—	—
Grenada Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	105,404	115,299	—	—	—
Grenada Sanitary District (Siskiyou)	Siskiyou	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	93,555	97,427	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Gridley-Biggs Cemetery District	Butte	4.	O	—	—	—	—	\$ 522,565	\$ 137,839
—	—	—	—	Cemetery	\$ 483,744	\$ 339,531	\$ —	—	—
Griswold Creek Joint Powers Agency	Tuolumne	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	8,388	—	—	—
Grizzly Flats Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	295,968	240,767	317,985	—	—
Grizzly Lake Resort Improvement District	Plumas	27.5	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,822	4,455	—	—	—
—	—	—	—	Waste Disposal Enterprise	123,531	117,113	—	—	—
—	—	—	—	Water Enterprise	118,517	107,235	—	—	—
Grossmont Healthcare District	San Diego	14.	O	—	—	—	—	—	—
—	—	—	—	Health	4,138,953	2,826,961	—	—	—
Groveland Community Services District	Tuolumne	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	499,420	422,703	—	—	—
—	—	—	—	Recreation and Park	40,779	56,454	—	—	—
—	—	—	—	Waste Disposal Enterprise	714,128	718,406	—	—	—
—	—	—	—	Water Enterprise	1,665,687	1,273,743	7,020,009	—	—
Groveland Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	17,065	4,019	—	—	—
Guadalupe Cemetery District	Santa Barbara	4.	O	—	—	—	—	100,306	35,181
—	—	—	—	Cemetery	99,110	66,486	—	—	—
Guadalupe Coyote Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	120,365	131,014	—	—	—
Guadalupe Lighting District	Santa Barbara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	52,152	45,977	—	—	—
Guadalupe Valley Municipal Improvement District	San Mateo	15.3	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	394,792	603,210	—	—	—
—	—	—	—	Water Enterprise	844,820	533,374	404,108	—	—
Gualala Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	464,235	685,008	143,654	—	—
Guerneville Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	138,451	92,121	—	—	—
Gustine Drainage District (Merced)	Merced	6.2	O	—	—	—	—	1,736,434	150,408
—	—	—	—	Drainage and Drainage Maintenance	156,945	95,459	—	—	—
Gustine-Romero Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	433	—	—	—	—
Halcomb Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	101,723	68,375	—	—	—
Half Moon Bay Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,174,303	6,387,018	—	—	—
Half Moon Bay Sanitary District (San Mateo)	San Mateo	30.1	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	325	—	—	—	—
Hamilton Branch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	164,652	184,624	309,250	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hamilton Branch Fire Protection District	Plumas	7.	O	—	—	—	—	\$ 295,841	\$ 178,262
—	—	—	—	Fire Protection	\$ 182,074	\$ 209,261	\$ —	—	—
Hamilton City Community Service District	Glenn	5.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,350	4,481	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	22,327	31,887	—	—	—
—	—	—	—	Library Services	16,575	20,779	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	15,307	17,598	—	—	—
—	—	—	—	Local and Regional Planning or Development	336	1,327	—	—	—
—	—	—	—	Recreation and Park	1,140	1,981	—	—	—
—	—	—	—	Waste Disposal Enterprise	147,584	188,307	—	—	—
Hamilton City Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	80,674	89,962	—	—	—
Hanford Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	718,634	595,816	—	—	—
Hanford Public Financing Authority	Kings	50.	C	Inactive	—	—	—	—	—
Happy Camp Cemetery District	Siskiyou	4.	O	—	—	—	—	117,155	7,264
—	—	—	—	Cemetery	10,317	22,438	—	—	—
Happy Camp Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,312	5,312	—	—	—
—	—	—	—	Recreation and Park	2,906	2,906	—	—	—
—	—	—	—	Water Enterprise	1,659,591	200,804	—	—	—
Happy Camp Fire Protection District	Siskiyou	7.	O	—	—	—	—	90,590	14,644
—	—	—	—	Fire Protection	81,555	78,694	—	—	—
Happy Camp Sanitary District (Siskiyou)	Siskiyou	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	178,559	225,239	390,000	—	—
Happy Homestead Cemetery District	El Dorado	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	218,534	203,669	—	—	—
Happy Valley Fire Protection District	Shasta	7.	O	—	—	—	—	329,984	256,550
—	—	—	—	Fire Protection	455,327	256,549	—	—	—
Harbor Industrial Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	1,050	113	—	—	—
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	86,887	24,406	—	—	—
Hartley Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	128,507	122,338	—	—	—
Hawaiian Gardens Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	578,826	457,234	4,490,000	—	—
Hawley Road Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Hayfork Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	27,122	31,889	—	—	—
Hayfork Maintenance District (Trinity)	Trinity	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,190	6,686	—	—	—
Hayward Area Recreation and Park District	Alameda	27.1	O	—	—	—	—	17,104,523	11,121,414
—	—	—	—	Recreation and Park	27,718,694	23,485,816	3,056,686	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hayward Area Recreation and Park District — (continued)	Alameda	27.1	O	—	—	—	—	\$ 17,104,523	\$ 11,121,414
—	—	—	—	Self Insurance	\$ 8,106	\$ 273,115	\$ —	—	—
Hayward Public Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,800,511	3,022,369	59,585,000	—	—
Hayward School Financing Corporation	Alameda	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,670,618	2,442,739	28,580,000	—	—
Hazardous Waste Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,359	—	—	—	—
Hazel Court County Service Area (Colusa)	Colusa	34.	S	Inactive	—	—	—	—	—
Heartland Communications Facilities Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,829,964	2,002,651	524,015	—	—
—	—	—	—	Governmental Services	—	—	—	—	—
Heartland Fire Training Facility Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	251,122	256,661	—	—	—
Heather Glen Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,526	8,526	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,744	2,470	—	—	—
—	—	—	—	Water Enterprise	48,968	39,566	—	—	—
Heber Public Utility District	Imperial	40.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,830,113	2,792,894	—	—	—
—	—	—	—	Waste Disposal Enterprise	484,143	589,165	1,009,500	—	—
—	—	—	—	Water Enterprise	302,319	355,304	234,573	—	—
Heffernan Memorial Hospital District	Imperial	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,612,262	415,264	115,000	—	—
Helix Water District	San Diego	52.	O	—	—	—	—	41,210,306	38,984,948
—	—	—	—	Water Enterprise	46,098,067	42,694,320	29,258,977	—	—
Hemet Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	86,493,498	87,294,685	37,853,399	—	—
Henry Miller Reclamation District No. 2131	Merced	—	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,077,988	3,452,843	—	—	—
Henry Miller Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,991,526	2,893,017	—	—	—
Herald Fire Protection District	Sacramento	7.	O	—	—	—	—	590,547	301,763
—	—	—	—	Fire Protection	349,791	310,449	—	—	—
Heritage Ranch Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	376,690	300,701	—	—	—
—	—	—	—	Water Enterprise	1,372,055	1,402,722	1,824,454	—	—
Hesperia County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,099,504	788,696	—	—	—
—	—	—	—	Water Enterprise	13,274,986	10,057,853	22,334,336	—	—
Hesperia Fire Protection District	San Bernardino	7.	C	—	—	—	—	8,960,503	3,809,670
—	—	—	—	Ambulance Service	1,428,238	2,253,048	—	—	—
—	—	—	—	Fire Protection	4,431,365	4,034,407	174,320	—	—
Hesperia Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hesperia Recreation and Park District — (continued)	San Bernardino	27.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 3,457,957	\$ 3,282,907	\$ 761,054	—	—
Hickock Road Community Service District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,555	26,302	—	—	—
Hidden Glen Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,463	911	—	—	—
Hidden Valley Lake Community Services District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,726,329	3,128,282	—	—	—
Hidden Valley Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	35,043	23,031	—	—	—
Hi-Desert County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,860,118	7,819,546	13,243,816	—	—
Hi-Desert Memorial Hospital District	San Bernardino	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	38,159,552	40,793,299	19,738,970	—	—
Hi-Desert Water District Improvement Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	107,394	107,393	1,320,000	—	—
Higgins Area Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,228,769	1,075,851	—	—	—
High Sierra Resources Conservation and Development Area	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	169,593	74,439	—	—	—
High Valleys Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	452,353	521,928	273,873	—	—
Highland Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Highlands Drainage Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	892	67	—	—	—
Highlands Landscape Maintenance District (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Streets and Roads - Construction and Maintenance	5,159	615	—	—	—
Highlands Recreation Community Services District	San Mateo	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	998,991	890,413	—	—	—
Highlands Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Hillcrest Estates Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,902	6,404	—	—	—
Hills Ferry Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	264,068	230,068	25,000	—	—
Hills Valley Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,002,720	636,092	1,098,469	—	—
Hillsborough Public Improvement Corporation	San Mateo	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	672,082	672,082	14,600,000	—	—
Hillsdale Court Permanent Road Division	Nevada	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,332	4,043	—	—	—
Hillwood Community Service District	El Dorado	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hillwood Community Service District — (continued)	El Dorado	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	11,687	\$ 11,472	\$ —	—	—
Hillmar Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	61,970	81,909	—	—	—
Hillmar County Water District	Merced	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	518,629	405,899	2,333,146	—	—
—	—	—	—	Water Enterprise	513,722	387,126	693,339	—	—
Hilton Creek Community Services District	Mono	5.1	O	—	—	—	—	155,148	66,409
—	—	—	—	Drainage and Drainage Maintenance	22,654	32,340	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	22,654	32,340	—	—	—
—	—	—	—	Recreation and Park	22,654	32,340	—	—	—
—	—	—	—	Waste Disposal Enterprise	200,814	268,061	—	—	—
Hobart Mills Road Self-Help	Nevada	29	S	—	—	—	—	—	—
Holiday Acres Unit 1 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Holiday Lakes Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,569	7,731	—	—	—
Hollister Joint Powers Financing Authority	San Benito	50.	C	Inactive	—	—	—	—	—
Holthouse Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	40,119	40,238	—	—	—
Home Garden Community Service District	Kings	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	347,070	335,098	—	—	—
Home Garden County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	700,590	573,329	2,530,531	—	—
Home Gardens Sanitary District (Riverside)	Riverside	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	799,364	731,051	4,301,631	—	—
Homestead Valley Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	200,497	109,631
—	—	—	—	Waste Disposal Enterprise	228,265	349,821	—	—	—
Honey Lake Valley Resource Conservation District	Lassen	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	4,658	4,619	—	—	—
Hopland Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
Hopland Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	86,101	104,133	—	—	—
Hopland Lighting District	Mendocino	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,201	5,484	—	—	—
Hopland Public Utility District	Mendocino	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	154,814	164,222	51,855	—	—
—	—	—	—	Water Enterprise	176,058	290,739	1,448,000	—	—
Hornbrook Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	28,297	31,250	—	—	—
Hornbrook Community Service District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	74,851	47,802	—	—	—
Hornbrook Fire Protection District	Siskiyou	7.	O	—	—	—	—	14,741	11,888
—	—	—	—	Fire Protection	13,427	15,741	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hornitos Lighting District	Mariposa	18.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 2,945	\$ 573	\$ —	—	—
Hot Spring Valley Irrigation District	Modoc	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	59,499	163,521	—	—	—
Housing Authority Risk Retention Pool	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,166,621	4,575,360	—	—	—
HRC Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,368	13,498	25,469	—	—
Hughson Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	344,961	259,242	—	—	—
Human Rights / Fair Housing Community of the City and County of Sacramento	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	812,387	710,765	—	—	—
Human Services Consortium of the East San Gabriel Valley	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	9,450,328	9,350,250	—	—	—
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	11.7	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	2,361,312	2,117,980	4,611,356	—	—
Humboldt Bay Municipal Water District	Humboldt	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	329,443	249,420	—	—	—
—	—	—	—	Water Enterprise	3,219,463	3,630,026	10,868,548	—	—
Humboldt Community Services District	Humboldt	5.1	O	—	—	—	—	237,358	187,301
—	—	—	—	Lighting and Lighting Maintenance	187,301	73,561	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,620,243	1,558,878	—	—	—
—	—	—	—	Water Enterprise	2,153,487	2,142,430	5,644,335	—	—
Humboldt County Flood Control District	Humboldt	8.8	S	—	—	—	—	11,881	4,555
—	—	—	—	Flood Control and Water Conservation	7,060	—	—	—	—
Humboldt County Resource Conservation District	Humboldt	36.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	380,437	383,217	—	—	—
Humboldt Fire Protection District No. 1	Humboldt	7.	O	—	—	—	—	2,609,504	1,391,441
—	—	—	—	Fire Protection	1,702,994	1,678,832	238,133	—	—
Humboldt Transit Authority	Humboldt	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,908,198	2,308,223	—	—	—
—	—	—	—	Transit Enterprise	140,092	137,119	—	—	—
Humboldt Waste Management Authority	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,509,172	6,573,558	7,325,000	—	—
Hunter Valley Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,932	8,811	—	—	—
Hunters Crossing II Maintenance District (Placer)	Placer	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,500	4,345	—	—	—
Huntington Beach Public Financing Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,325,303	42,482,396	83,420,000	—	—
Huntington Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,544	1,138	—	—	—
Hyampom Community Service District	Trinity	5.1	O	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Hyampom Community Service District — (continued)	Trinity	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 59,467	\$ 63,925	\$ —	—	—
Hydesville County Water District	Humboldt	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	112,080	109,053	71,665	—	—
Hydesville Lighting District	Humboldt	18.	S	—	—	—	—	7,579	2,189
—	—	—	—	Lighting and Lighting Maintenance	2,315	1,741	—	—	—
Idyllwild Fire Protection District	Riverside	7.	O	—	—	—	—	1,630,562	1,174,231
—	—	—	—	Ambulance Service	90,620	94,469	—	—	—
—	—	—	—	Fire Protection	977,741	1,079,762	—	—	—
Idyllwild Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	426,261	312,597	570,222	—	—
—	—	—	—	Water Enterprise	952,491	804,531	1,339,778	—	—
Igo-Ono Community Services District	Shasta	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	44,378	41,150	—	—	—
Imperial County Citrus Pest Control District	Imperial	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	409	6,470	—	—	—
Imperial County School Districts Liability/Property Self-Insurance Authority	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	972,279	616,514	—	—	—
Imperial Irrigation District	Imperial	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	288,178,121	271,345,292	158,175,856	—	—
—	—	—	—	Water Enterprise	74,495,742	56,884,734	91,726,264	—	—
Imperial Valley Cotton Pest Abatement District	Imperial	24.1	O	—	—	—	—	—	—
—	—	—	—	Pest Control	147	578	—	—	—
Imperial Valley Telecommunication Authority	Imperial	50	O	—	—	—	—	—	—
—	—	—	—	Underground Electric and Communication Facilities	555,160	242,505	—	—	—
Independence Cemetery District	Inyo	4.	O	—	—	—	—	105,940	35,348
—	—	—	—	Cemetery	44,616	38,849	—	—	—
Independence Fire Protection District	Inyo	7.	O	—	—	—	—	148,244	96,655
—	—	—	—	Ambulance Service	23,710	12,356	—	—	—
—	—	—	—	Fire Protection	100,297	74,813	—	—	—
Independence Lighting District	Inyo	18.	S	—	—	—	—	33,287	13,782
—	—	—	—	Lighting and Lighting Maintenance	16,617	6,958	—	—	—
Independence Ranch Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	44,568	27,157	—	—	—
Independent Cities Lease Financing Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Independent Cities Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,871,243	10,434,104	—	—	—
Indian Creek Community Services District	Inyo	05	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	72,007	85,426	—	—	—
Indian Valley Ambulance Service Authority	Plumas	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	152,182	205,980	—	—	—
Indian Valley Community Services District	Plumas	5.1	O	—	—	—	—	110,383	142,142

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Indian Valley Community Services District — (continued)	Plumas	5.1	O	—	—	—	—	\$ 110,383	\$ 142,142
—	—	—	—	Fire Protection	\$ 80,493	\$ 80,493	\$ —	—	—
—	—	—	—	Governmental Services	13,789	13,669	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,469	13,667	—	—	—
—	—	—	—	Recreation and Park	26,559	21,968	—	—	—
—	—	—	—	Waste Disposal Enterprise	60,620	68,070	—	—	—
—	—	—	—	Water Enterprise	189,592	130,996	887,200	—	—
Indian Valley Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	4,495,569	4,735,301	55,463	—	—
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	19.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	942,581	791,766	—	—	—
Indian Wells Valley Airport District	Kern	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	1,611,032	761,611	294,476	—	—
Indian Wells Valley Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,791,109	6,347,496	14,807,664	—	—
Indio Public Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	616,568	826,568	10,690,000	—	—
Industrial Area Maintenance District (Los Angeles)	Los Angeles	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	10,834	8,502	—	—	—
Industrial Development Authority	Kern	50.	C	Inactive	—	—	—	—	—
Industrial Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	464,543	448,190	—	—	—
Industry Public Service System Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Inglewood Fire Training Facilities Authority	Los Angeles	50.	O	—	—	—	—	—	—
Inland Empire Health Plan	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	296,295,462	290,945,551	—	—	—
Inland Empire Public Facilities Corporation	San Bernardino	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	55,913,539	98,957,119	992,850,000	—	—
Inland Empire Regional Composting Authority	San Bernardino	50	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,577	28	—	—	—
Inland Empire Utilities Agency	San Bernardino	44.	O	—	—	—	—	88,618,247	17,236,025
—	—	—	—	Waste Disposal Enterprise	48,755,677	52,456,573	143,574,443	—	—
—	—	—	—	Water Enterprise	31,120,325	31,340,362	19,520,730	—	—
Inland Empire West Resource Conservation District	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	383,651	309,091	—	—	—
Inland Library System	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	486,945	467,386	—	—	—
Integrated Waste Management Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,394,592	1,277,589	—	—	—
Intercommunity Hospital Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,807,227	2,807,227	55,200,000	—	—
Intermodal Container Transfer Facility Joint Powers Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
International Water District	Fresno	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
International Water District — (continued)	Fresno	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 87,181	\$ 161,219	\$ —	—	—
Inverness Public Utility District	Marin	40.1	O	—	—	—	—	236,693	270,066
—	—	—	—	Fire Protection	384,975	286,363	—	—	—
—	—	—	—	Water Enterprise	330,603	350,450	410,000	—	—
Inverness Subdivision No. 2 Permanent Road Division	Marin	29.	S	—	—	—	—	23,732	16,863
—	—	—	—	Streets and Roads - Construction and Maintenance	16,863	14,723	69,687	—	—
Inyokern Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	8,596	3,916	—	—	—
—	—	—	—	Waste Disposal Enterprise	71,405	123,046	8,591	—	—
—	—	—	—	Water Enterprise	243,940	186,366	673,591	—	—
Inyo-Kern Schools Financing Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	922,895	150,000	—	—	—
Inyo-Mono Area Agency On Aging	Inyo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,545,873	1,583,822	—	—	—
Inyo-Mono Resource Conservation District	Inyo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	6,972	5,363	—	—	—
Ione Memorial District	Amador	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	47,067	48,329	—	—	—
Irish Beach Water District	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	16,817	17,450	—	—	—
—	—	—	—	Water Enterprise	179,171	190,472	105,428	—	—
Ironhouse Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	135,223	135,223
—	—	—	—	Waste Disposal Enterprise	4,807,192	4,938,523	604,000	—	—
Irvine Public Facilities and Infrastructure Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,768,113	9,851,884	53,155,000	—	—
Irvine Ranch Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	26,868,000	39,643,000	209,168,000	—	—
—	—	—	—	Water Enterprise	55,674,000	48,308,000	163,578,000	—	—
Irvine Ranch Water District Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,641,000	2,641,000	50,800,000	—	—
Irvine Ranch Water District Joint Powers Agency	Orange	50	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	57,731,000	32,110,000	415,713,000	—	—
—	—	—	—	Water Enterprise	57,731,000	32,109,000	416,120,000	—	—
Isla Vista Recreation and Park District	Santa Barbara	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,234,361	1,160,449	1,882,148	—	—
Isleton Fire Protection District	Sacramento	7.	O	—	—	—	—	312,362	106,497
—	—	—	—	Fire Protection	114,490	113,868	—	—	—
Ivanhoe Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	888,117	960,384	—	—	—
Ivanhoe Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	18,078	15,817	—	—	—
Ivanhoe Public Utility District	Tulare	40.1	O	—	—	—	—	308,575	62,304
—	—	—	—	Waste Disposal Enterprise	216,542	192,409	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ivanhoe Public Utility District — (continued)	Tulare	40.1	O	—	—	—	—	\$ 308,575	\$ 62,304
—	—	—	—	Water Enterprise	\$ 345,279	\$ 232,755	\$ —	—	—
Jackson Valley Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	193,844	157,629	88,625	—	—
Jackson Valley Irrigation District	Amador	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	280,451	322,466	139,573	—	—
Jacoby Creek County Water District	Humboldt	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	138,762	133,173	337,592	—	—
Jacumba Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	148,107	124,930	—	—	—
James Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,298,764	4,244,403	2,781,081	—	—
James Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	55	250	—	—	—
Jamestown Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,390	6,998	—	—	—
Jamestown Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	70,055	78,635	—	—	—
Jamestown Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,301	9,168	—	—	—
Jamestown Sanitary District (Tuolumne)	Tuolumne	30.1	O	—	—	—	—	114,778	72,387
—	—	—	—	Waste Disposal Enterprise	652,110	504,162	176,250	—	—
Janes Creek Drainage District (Humboldt)	Humboldt	37.1	S	—	—	—	—	36,049	2,607
—	—	—	—	Drainage and Drainage Maintenance	8,139	—	—	—	—
Janesville Fire Protection District	Lassen	7.	O	—	—	—	—	177,601	110,687
—	—	—	—	Fire Protection	221,600	162,593	179,908	—	—
Janesville School Financing Corporation	Lassen	54	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	60,126	60,126	526,074	—	—
Jenner Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,349	1,418	—	—	—
Jenny Lind Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	448,588	283,350	258,360	—	—
Jenny Lind Veterans Memorial District	Calaveras	20.	O	—	—	—	—	231,377	79,909
—	—	—	—	Memorial	107,831	103,249	—	—	—
John C. Fremont Hospital District	Mariposa	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	10,774,561	9,891,244	5,195,000	—	—
Johnsville Public Utility District	Plumas	40.1	O	—	—	—	—	91,936	5,103
—	—	—	—	Water Enterprise	29,504	44,442	—	—	—
Joint Highway District No. 21	Shasta	13.	O	Inactive	—	—	—	—	—
Joint Powers Employee Benefit Authority	Orange	50.	O	—	—	—	—	—	—
Joshua Basin Water District	San Bernardino	42.	O	—	—	—	—	1,095,944	224,753
—	—	—	—	Water Enterprise	4,231,905	3,743,276	8,827,990	—	—
Julian Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	344,817	289,286	712,519	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Julian County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 208,740	\$ 215,972	\$ 137,110	—	—
Julian-Cuyamaca Fire Protection District	San Diego	7.	O	—	—	—	—	478,043	333,027
—	—	—	—	Ambulance Service	311,570	326,016	—	—	—
—	—	—	—	Fire Protection	484,518	440,000	19,625	—	—
Junction City Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	21,061	35,476	—	—	—
June Lake Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	257,785	176,089	—	—	—
June Lake Public Utility District	Mono	40.1	O	—	—	—	—	—	—
—	—	—	—	Pest Control	—	23,105	—	—	—
—	—	—	—	Waste Disposal Enterprise	398,925	430,425	244,000	—	—
—	—	—	—	Water Enterprise	1,294,627	525,195	45,000	—	—
Juniper-Riviera County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	222,625	230,715	706,000	—	—
Jurupa Area Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,482,176	1,792,830	—	—	—
Jurupa Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	692,596	592,113	—	—	—
—	—	—	—	Recreation and Park	7,040,974	5,927,715	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,792,034	4,919,716	14,003,721	—	—
—	—	—	—	Water Enterprise	11,081,487	8,808,172	10,692,971	—	—
Kanawha Fire Protection District	Glenn	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	29,373	29,295	—	—	—
Kanawha Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,249,705	1,185,420	2,370,695	—	—
Kaweah Delta Health Care District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	253,721,534	240,189,905	81,701,331	—	—
Kaweah Delta Water Conservation District	Tulare	46.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	6,329,457	3,854,749	63,250	—	—
Kaweah River Power Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	3,168,164	1,598,674	—	—	—
Keeler Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,830	10,491	—	—	—
Keene Water District	Kern	41.	O	Inactive	—	—	—	—	—
Kelsey Cemetery District	El Dorado	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,874	1,606	—	—	—
Kelseyville Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	109,355	115,835	—	—	—
Kelseyville Fire Protection District	Lake	7.	O	—	—	—	—	1,447,624	737,392
—	—	—	—	Ambulance Service	668,084	27,359	82,274	—	—
—	—	—	—	Fire Protection	1,021,782	1,651,860	—	—	—
Kelseyville Lighting District	Lake	18.	S	—	—	—	—	40,379	14,705
—	—	—	—	Lighting and Lighting Maintenance	10,451	14,846	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Kensington Fire Protection District	Contra Costa	7.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 2,079,768	\$ 1,647,204	\$ —	—	—
Kensington Police Protection and Community Services District	Contra Costa	5.1	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,683,814	1,454,207	76,200	—	—
—	—	—	—	Recreation and Park	287,464	432,994	—	—	—
Kensington Square Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	31,814	24,263	—	—	—
Kentfield Fire Protection District	Marin	7.	0	—	—	—	—	2,327,879	2,327,879
—	—	—	—	Fire Protection	2,422,243	2,010,642	—	—	—
Kenwood Fire Protection District	Sonoma	7.	0	—	—	—	—	357,903	340,159
—	—	—	—	Fire Protection	467,759	261,255	—	—	—
Kern Community College District Public Facilities Financing Corporation	Kern	54.1	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,632,164	2,633,999	46,805,000	—	—
Kern County Air Pollution Control District	Kern	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,176,184	1,120,046	—	—	—
Kern County Citrus Pest Control District	Kern	24.	0	—	—	—	—	—	—
—	—	—	—	Pest Control	652,902	893,194	—	—	—
Kern County Water Agency	Kern	45.7	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	61,273	92,355	—	—	—
—	—	—	—	Water Enterprise	105,371,084	107,431,302	6,697,338	—	—
Kern Delta Water District	Kern	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,208,345	3,425,212	2,706,016	—	—
Kern Mosquito and Vector Control	Kern	21.	0	—	—	—	—	—	—
—	—	—	—	Animal Control	2,467,030	2,503,407	—	—	—
—	—	—	—	Pest Control	269,183	305,722	—	—	—
Kern River Valley Cemetery District	Kern	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	219,655	242,012	—	—	—
Kern Sanitation Authority (Kern)	Kern	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,513,083	1,851,075	—	—	—
Kern Valley Hospital District	Kern	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	18,342,009	19,335,918	16,177,095	—	—
Kern Valley Resource Conservation District	Kern	36.1	0	—	—	—	—	—	—
—	—	—	—	Resource Conservation	57	—	—	—	—
Kern Water Bank Authority	Kern	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,437,867	4,839,879	24,901,655	—	—
Kern-Tulare Water District	Kern	41.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,538,939	4,079,120	167,198	—	—
Kettleman City Community Services District	Kings	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	415,139	417,096	—	—	—
—	—	—	—	Water Enterprise	320,952	365,106	294,800	—	—
Keyes Community Services District	Stanislaus	5.1	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	51	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,492	10,448	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Keyes Community Services District — (continued)	Stanislaus	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 326,824	\$ 381,949	\$ —	—	—
—	—	—	—	Water Enterprise	259,402	330,727	172,249	—	—
Keyes Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	188,897	142,508	—	—	—
Keystone Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	38,140	22,337	—	—	—
Kimshew Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	78,355	79,666	—	—	—
King City Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	167,375	148,598	8,802	—	—
Kings County Area Public Transit Agency	Kings	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,194,115	3,648,817	—	—	—
Kings County Lighting Assessment District	Kings	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,238	49,629	—	—	—
Kings County Self-Insured Schools District	Kings	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,528,423	1,519,340	—	—	—
Kings County Waste Management Authority	Kings	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,125,068	7,938,248	10,335,000	—	—
Kings County Water District	Kings	42.	O	—	—	—	—	1,114,785	219,947
—	—	—	—	Water Enterprise	1,659,613	1,050,612	991,260	—	—
Kings Mosquito Abatement District	Kings	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,161,354	1,032,597	—	—	—
Kings River Conservation District	Fresno	46.2	O	—	—	—	—	721,603	573,260
—	—	—	—	Electric Enterprise	9,906,655	8,976,566	57,590,000	—	—
—	—	—	—	Flood Control and Water Conservation	2,016,466	3,936,966	—	—	—
Kings River Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	196,001	185,266	—	—	—
Kingsburg Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	375,886	326,029	—	—	—
Kingsburg Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	275,758	762,824	—	—	—
Kingsburg Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	6,207,139	5,805,823	2,153,000	—	—
Kingsbury Greens Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	16,202	16,314	—	—	—
King-Tulare Area Agency on Aging	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	3,908,169	3,865,196	—	—	—
Kinneloa Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,134,893	742,974	80,000	—	—
Kirkwood Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	2,203	3,221	—	—	—
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Kirkwood Maintenance District No. 1 (Contra Costa) — (continued)	Contra Costa	19.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 53,646	\$ 42,794	\$ —	—	—
Kirkwood Meadows Public Utilities District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	248,998	215,543	—	—	—
—	—	—	—	Pest Control	256	256	—	—	—
—	—	—	—	Recreation and Park	2,015	2,015	—	—	—
—	—	—	—	Waste Disposal Enterprise	874,339	857,929	1,024,950	—	—
—	—	—	—	Water Enterprise	426,548	426,548	—	—	—
Kirkwood Water District	Tehama	41.	O	—	—	—	—	—	—
Klamath Community Services District	Del Norte	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,095	45,881	53,943	—	—
Klamath Fire Protection District No. 5	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	77,061	79,880	38,878	—	—
Kneeland Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	18,464	28,041	—	—	—
Knights Ferry Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,140	3,304	—	—	—
Knights Ferry Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	55,900	54,452	22,219	—	—
Knights Landing Cemetery District	Yolo	4.	O	—	—	—	—	181,332	—
—	—	—	—	Cemetery	19,436	19,651	—	—	—
Knights Landing Community Services District	Yolo	5.1	O	—	—	—	—	57,106	—
—	—	—	—	Lighting and Lighting Maintenance	—	6,260	—	—	—
—	—	—	—	Recreation and Park	—	101	—	—	—
—	—	—	—	Waste Disposal Enterprise	101,112	58,927	—	—	—
—	—	—	—	Water Enterprise	78,504	368,565	177,494	—	—
Knights Landing Fire Protection District	Yolo	7.	S	—	—	—	—	233,413	43,875
—	—	—	—	Fire Protection	76,811	42,644	—	—	—
Knights Landing Ridge Drainage District (Yolo)	Yolo	6.3	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	99,579	44,647	—	—	—
Knolls Property Owners Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,190	21,519	—	—	—
Konocti County Water District	Lake	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	957,859	910,258	2,412,875	—	—
La Canada Flintridge Public Improvement Corporation	Los Angeles	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	87,326	86,271	1,000,000	—	—
La Canada Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,155,491	2,978,222	—	—	—
La Habra Civic Improvement Authority	Orange	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	321,717	539,618	6,015,000	—	—
La Habra Heights County Water District	Los Angeles	42.	O	—	—	—	—	432,528	393,042
—	—	—	—	Water Enterprise	3,206,134	3,013,075	1,321,406	—	—
La Honda Lighting Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
La Honda Lighting Maintenance (San Mateo) — (continued)	San Mateo	19.	S	—	—	—	—	\$ 294,426,662	\$ 188,898,607
—	—	—	—	Lighting and Lighting Maintenance	\$ 10,793	\$ 3,335	\$ —	—	—
La Mirada Public Financing Authority	Los Angeles	50.	C	Inactive	—	—	—	—	—
La Porte Fire Protection District	Plumas	7.	O	—	—	—	—	20,084	12,140
—	—	—	—	Fire Protection	12,554	16,429	—	—	—
La Puente Valley County Water	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,018,418	3,440,524	—	—	—
La Selva Beach Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	165,109	—
—	—	—	—	Recreation and Park	142,839	219,011	—	—	—
Ladera Recreation District	San Mateo	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	540,960	463,016	133,074	—	—
Lagrande Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	119,855	114,077	—	—	—
Laguna Beach County Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,930,879	7,409,855	—	—	—
Laguna County Sanitation District (Santa Barbara)	Santa Barbara	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,628,717	9,103,478	5,857,618	—	—
Laguna Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	242,859	345,623	—	—	—
—	—	—	—	Water Enterprise	637,735	642,731	411,135	—	—
Laguna Niguel Community Services District	Orange	5.1	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	687,371	565,736	446	—	—
—	—	—	—	Recreation and Park	6,355,906	4,860,094	3,202	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	707,425	582,242	519	—	—
Laguna Water District	Merced	41.	O	Inactive	—	—	—	—	—
Lake Arrowhead Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,845,320	6,237,617	26,200,000	—	—
—	—	—	—	Water Enterprise	4,646,007	4,148,685	2,884,002	—	—
Lake Arrowhead Fire Protection District	San Bernardino	7.	S	—	—	—	—	9,268,625	4,765,979
—	—	—	—	Ambulance Service	752,066	704,686	—	—	—
—	—	—	—	Fire Protection	5,440,323	6,809,847	—	—	—
Lake Berryessa Resort Improvement District	Napa	27.5	S	—	—	—	—	364,841	232,791
—	—	—	—	Waste Disposal Enterprise	348,090	124,455	—	—	—
—	—	—	—	Water Enterprise	567,937	217,985	—	—	—
Lake Canyon Community Services District	Santa Clara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	68,250	111,848	250,000	—	—
Lake City Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,160	5,164	—	—	—
Lake City Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,115	4,606	—	—	—
Lake County Air Quality Management District	Lake	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	496,266	476,464	—	—	—
Lake County Fire Protection District	Lake	—	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lake County Flood Control and Water Conservation District	Lake	8.9	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Flood Control and Water Conservations	1,200,273	\$ 1,243,141	\$ —	—	—
Lake County Sanitation District	Lake	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,861,795	3,529,211	1,355,000	—	—
Lake County Vector Control District	Lake	21.	O	—	—	—	—	2,157,067	726,168
—	—	—	—	Pest Control	733,243	699,451	—	—	—
Lake Cuyamaca Recreation and Park District	San Diego	27.3	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	660,593	639,194	—	—	—
Lake Don Pedro Community Services District	Mariposa	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	920,960	890,910	323,991	—	—
Lake Elsinore Public Finance Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,544,825	10,446,561	119,665,000	—	—
Lake Elsinore Recreation Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	186,690	186,797	15,660,000	—	—
Lake Forest Fire Protection District	Lassen	7.	O	—	—	—	—	14,867	8,855
—	—	—	—	Fire Protection	9,527	8,855	—	—	—
Lake Hemet Municipal Water District	Riverside	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	22,230	—	—	—
—	—	—	—	Waste Disposal Enterprise	473,965	379,037	—	—	—
—	—	—	—	Water Enterprise	9,579,806	9,620,400	1,817,243	—	—
Lake Madrone Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	167,298	142,679	57,389	—	—
Lake of the Pines Ranchos Road Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	48,622	93,803	—	—	—
Lake Oroville Area Public Utility District	Butte	40.1	O	—	—	—	—	347,411	—
—	—	—	—	Waste Disposal Enterprise	1,029,835	1,091,284	—	—	—
Lake Park Maintenance (Napa)	Napa	19.	C	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	79,037	31,253	—	—	—
Lake Shastina Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	130,022	79,179	—	—	—
—	—	—	—	Governmental Services	4,704	(8,275)	—	—	—
—	—	—	—	Police Protection and Personal Safety	362,876	375,806	—	—	—
—	—	—	—	Waste Disposal Enterprise	322,135	266,686	—	—	—
—	—	—	—	Water Enterprise	26,829	31,818	—	—	—
Lake Sherwood Community Services District	Ventura	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,051,163	881,306	—	—	—
Lake Transit Authority	Lake	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,433,396	1,298,834	—	—	—
Lake Valley Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,769,911	2,650,838	—	—	—
Lakehead Lighting District (Shasta)	Shasta	19.	S	—	—	—	—	2,387	503
—	—	—	—	Lighting and Lighting Maintenance	286	417	—	—	—
Lakeport Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	911,349	909,573	81,763	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lakeside County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 4,335,343	\$ 4,166,863	\$ —	—	—
Lakeside Fire Protection District	San Diego	7.	O	—	—	—	—	8,305,030	5,190,560
—	—	—	—	Fire Protection	6,832,319	5,588,759	607,062	—	—
Lakeside Irrigation Water District	Kings	41.	O	—	—	—	—	649,236	106,602
—	—	—	—	Water Enterprise	1,205,026	1,368,437	—	—	—
Lakeside Water District	San Diego	52.	O	—	—	—	—	145,800	76,429
—	—	—	—	Water Enterprise	3,465,190	3,128,007	902,886	—	—
Lakeview Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,655	6,230	—	—	—
Lakeview Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,502	1,744	—	—	—
Lakewood Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Lambert Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	2,296	5,455
—	—	—	—	Lighting and Lighting Maintenance	5,613	3,077	—	—	—
Lamont Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	734,518	630,588	—	—	—
—	—	—	—	Water Enterprise	2,125,596	924,955	—	—	—
Lamont Storm Water District (Kern)	Kern	37.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	13,091	16,241	—	—	—
Lanare Community Services District	Fresno	5.1	O	—	—	—	—	10,541	2,251
—	—	—	—	Water Enterprise	55,865	55,994	23,700	—	—
Lancaster Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	211,356	209,563	—	—	—
Landscape Maintenance District No. 1 (Merced)	Merced	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,485	598	—	—	—
Las Gallinas Valley Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,212,655	4,123,540	—	—	—
Las Virgenes Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,764,566	15,268,616	975,000	—	—
—	—	—	—	Water Enterprise	27,540,351	23,274,947	50,040,000	—	—
Lassen County Air Pollution Control District	Lassen	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	141,159	152,761	—	—	—
Lassen County Water Works District No. 1	Lassen	49.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	40,128	42,282	22,000	—	—
—	—	—	—	Water Enterprise	65,223	94,910	132,940	—	—
Lassen Municipal Utility District	Lassen	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	18,495,164	14,001,719	20,075,359	—	—
Lassen Pines Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	8.10	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	20,172	113,199	—	—	—
Last Chance Creek Water District	Plumas	41.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Last Chance Creek Water District — (continued)	Plumas	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 53,466	\$ 7,712	\$ —	—	—
Laton Community Services District	Fresno	5.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	11,226	9,124	—	—	—
—	—	—	—	Fire Protection	27,486	35,069	—	—	—
—	—	—	—	Waste Disposal Enterprise	256,640	262,989	—	—	—
—	—	—	—	Water Enterprise	145,570	179,936	55,000	—	—
Latrobe Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	231,227	207,613	—	—	—
Lava Beds Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	139,750	178,185	—	—	—
Lawndale Lighting District	Los Angeles	18.	S	—	—	—	—	1,430,407	347,191
—	—	—	—	Lighting and Lighting Maintenance	349,305	239,911	—	—	—
Laytonville County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	266,456	220,173	304,000	—	—
Laytonville Lighting District	Mendocino	18.	S	—	—	—	—	12,077	2,858
—	—	—	—	Lighting and Lighting Maintenance	2,858	2,455	—	—	—
Lazy A Community Services District	Inyo	5.1	O	Inactive	—	—	—	—	—
Le Grand Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	205,462	252,192	—	—	—
—	—	—	—	Water Enterprise	193,492	215,331	1,439,000	—	—
Le Grand-Athlone Water District	Merced	41.	O	—	—	—	—	74,672	5,042
—	—	—	—	Water Enterprise	106,822	110,471	—	—	—
Leavitt Lake Community Service District	Lassen	5.1	O	—	—	—	—	7,206	8,406
—	—	—	—	Recreation and Park	8,406	1,397	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,864	65,319	—	—	—
—	—	—	—	Water Enterprise	93,044	123,235	211,330	—	—
Lebec County Water District	Kern	42.	O	—	—	—	—	50,679	22,861
—	—	—	—	Water Enterprise	211,064	218,173	—	—	—
Lee Lake Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,074,566	1,467,843	—	—	—
—	—	—	—	Water Enterprise	1,680,596	1,507,846	—	—	—
Lee Vining Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	28,847	12,189	—	—	—
Lee Vining Public Utility District	Mono	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	99,193	50,090	30,000	—	—
Leggett Valley Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	29,335	29,921	—	—	—
Leland Meadow Water District	Tuolumne	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	27,637	45,502	—	—	—
Lemon Cove Sanitary District (Tulare)	Tulare	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,335	10,529	—	—	—
—	—	—	—	Water Enterprise	7,905	10,909	—	—	—
Lemon Grove County Sanitation District (San Diego)	San Diego	31.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lemon Grove County Sanitation District (San Diego) — (continued)	San Diego	31.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 4,002,582	\$ 4,143,981	\$ —	—	—
Lemon Grove Roadway Lighting District	San Diego	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	204,423	163,224	—	—	—
Lemoore Cemetery District	Kings	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	735,532	552,836	—	—	—
Lemoore Financing Authority	Kings	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	40,593	719,427	9,420,000	—	—
Lemoore Irrigation District	Kings	52.	O	Inactive	—	—	—	—	—
Leucadia Wastewater District	San Diego	42.	O	—	—	—	—	40,531,016	761,542
—	—	—	—	Waste Disposal Enterprise	9,646,157	6,474,595	6,211,747	—	—
Levee District No. 1 (Glenn)	Glenn	16.5	O	—	—	—	—	71,455	8,603
—	—	—	—	Land Reclamation and Levee Maintenance	10,187	10,545	—	—	—
Levee District No. 1 (Sutter)	Sutter	16.1	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	458,934	262,700	—	—	—
Levee District No. 1 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,369	5,617	—	—	—
Levee District No. 2 (Glenn)	Glenn	16.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,016	5,496	—	—	—
Levee District No. 2 (Tulare)	Tulare	16.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	215	—	—	—	—
Levee District No. 3 (Glenn)	Glenn	16.5	O	—	—	—	—	172,443	12,597
—	—	—	—	Land Reclamation and Levee Maintenance	16,904	14,835	—	—	—
Levee District No. 9 (Sutter)	Sutter	16.9	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	64,116	42,832	—	—	—
Lewis Creek Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,179	15,068	93,813	—	—
Lewiston Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	17,684	15,691	—	—	—
—	—	—	—	Fire Protection	30,906	23,671	5,994	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,244	5,537	—	—	—
—	—	—	—	Recreation and Park	11,090	9,230	—	—	—
Lexington Drive Maintenance District (Santa Clara)	Santa Clara	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,946	—	—	—	—
Liberty Fire Protection District	San Joaquin	7.	O	—	—	—	—	715,904	605,115
—	—	—	—	Fire Protection	618,878	605,115	9,180	—	—
Liberty Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	33,732	30,797	—	—	—
Lighting District No. 2-Oakhurst Area (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,347	3,483	—	—	—
Likely Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,928	11,520	—	—	—
Likely Fire Protection District	Modoc	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Likely Fire Protection District — (continued)	Modoc	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 36,253	\$ 36,989	\$ —	—	—
Lincoln Fire Protection District	San Joaquin	7.	O	—	—	—	—	4,190,826	1,340,787
—	—	—	—	Fire Protection	1,265,772	1,340,787	40,951	—	—
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	442,634	94,895
—	—	—	—	Drainage and Drainage Maintenance	9,798	9,798	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	52,445	52,445	—	—	—
—	—	—	—	Waste Disposal Enterprise	544,225	544,225	—	—	—
—	—	—	—	Water Enterprise	799,498	580,260	—	—	—
Linda County Water District	Yuba	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,057,234	994,156	—	—	—
—	—	—	—	Water Enterprise	1,076,515	845,565	853,734	—	—
Linda Fire Protection District	Yuba	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	693,186	633,615	—	—	—
Linda Street Lighting District (Yuba)	Yuba	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	85,372	85,938	—	—	—
Linden County Water District	San Joaquin	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	201,539	176,015	50,156	—	—
—	—	—	—	Water Enterprise	230,433	269,793	153,000	—	—
Linden Lighting District	San Joaquin	18.	S	—	—	—	—	11,693	2,020
—	—	—	—	Lighting and Lighting Maintenance	8,358	15,979	—	—	—
Linden-Peters Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,111,945	981,436	24,878	—	—
Lindmore Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,114,180	2,984,242	—	—	—
Lindsay - Strathmore Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	256,711	330,601	—	—	—
Lindsay - Strathmore Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	123,947	117,429	—	—	—
Lindsay Local Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	382,590	122,768	5,000	—	—
Lindsay-Strathmore Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,909,975	3,832,317	597,630	—	—
Linne Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,814	37,165	—	—	—
Little Lake Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	153,201	173,963	—	—	—
Little Lake Fire Protection District	Mendocino	7.	O	—	—	—	—	651,243	499,392
—	—	—	—	Fire Protection	477,782	497,302	127,672	—	—
Little Valley Community Services District	Lassen	5.1	O	—	—	—	—	—	—
Littlerock Creek Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,534,155	1,499,712	2,096,673	—	—
Live Oak Cemetery District	Sutter	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Live Oak Cemetery District — (continued)	Sutter	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 178,009	\$ 135,968	\$ 318	—	—
Livermore Area Recreation and Park District	Alameda	27.1	O	—	—	—	—	11,045,797	5,870,127
—	—	—	—	Recreation and Park	14,762,006	14,166,327	3,573,728	—	—
Livermore Capital Projects Financing Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,079,282	15,727,347	84,905,000	—	—
Livermore-Amador Valley Transit Authority	Alameda	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	9,352,798	10,871,079	—	—	—
—	—	—	—	Transit Enterprise	767,360	921,325	—	—	—
Livermore-Amador Valley Water Management Agency	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,058,393	10,800,545	142,385,000	—	—
Local Agency Workers Compensation Excess Joint Powers Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,523,640	5,237,955	—	—	—
Lockeford Community Services District	San Joaquin	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	321,213	254,531	208,441	—	—
—	—	—	—	Water Enterprise	346,251	209,922	—	—	—
Lockeford Lighting District	San Joaquin	18.	S	—	—	—	—	13,911	5,599
—	—	—	—	Lighting and Lighting Maintenance	14,838	12,601	—	—	—
Lockeford Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	2,202	—	—	—
—	—	—	—	Water Enterprise	71	826	—	—	—
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	16.3	O	—	—	—	—	5,242	2,670
—	—	—	—	Land Reclamation and Levee Maintenance	6,376	2,210	—	—	—
Lockwood Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	71,281	71,199	—	—	—
Loleta Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	99,473	186,435	—	—	—
—	—	—	—	Water Enterprise	110,846	108,119	35,251	—	—
Loleta Fire Protection District	Humboldt	7.	S	—	—	—	—	389,234	69,542
—	—	—	—	Fire Protection	89,678	77,586	117,439	—	—
Loleta Lighting District	Humboldt	18.	S	—	—	—	—	18,281	6,092
—	—	—	—	Lighting and Lighting Maintenance	6,199	5,966	—	—	—
Loma Prieta Resource Conservation District	Santa Clara	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	43,571	36,666	—	—	—
Loma Rica-Browns Valley Community Service District	Yuba	5.1	O	—	—	—	—	195,424	90,940
—	—	—	—	Fire Protection	296,646	249,839	—	—	—
Loma Serena Street Lighting Maintenance District (Santa Clara)	Santa Clara	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,756	2,064	—	—	—
Lompico County Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	443,014	522,686	877,131	—	—
Lompoc Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	460,694	307,918	—	—	—
Lompoc Hospital District	Santa Barbara	14.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Lompoc Hospital District — (continued)	Santa Barbara	14.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Hospital Enterprise	\$ 30,619,431	\$ 32,560,249	\$ 5,561,720	—	—
London Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	114,716	129,591	173,234	—	—
—	—	—	—	Water Enterprise	124,003	101,163	—	—	—
Lone Pine Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	133,661	98,809	—	—	—
Lone Pine Fire Protection District	Inyo	7.	O	—	—	—	—	184,741	127,094
—	—	—	—	Ambulance Service	130,314	74,107	—	—	—
—	—	—	—	Fire Protection	130,418	187,565	—	—	—
Lone Pine Lighting District	Inyo	18.	S	—	—	—	—	47,881	15,109
—	—	—	—	Lighting and Lighting Maintenance	16,780	9,593	—	—	—
Long Beach Harbor Facilities Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Long Beach Public Transportation Company	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	49,405,700	62,926,743	—	—	—
—	—	—	—	Transit Enterprise	1,167,979	1,167,979	—	—	—
Long Beach School Districts Workers Compensation Agency	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,371,502	12,883,743	—	—	—
Long Valley Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	14,465	7,102	—	—	—
Long Valley Fire Protection District (Mendocino)	Mendocino	7.	O	—	—	—	—	226,697	168,878
—	—	—	—	Fire Protection	302,240	380,701	—	—	—
Long Valley Fire Protection District (Mono)	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	272,827	261,297	—	—	—
Long Valley Groundwater Management District	Lassen	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	174	1,648	—	—	—
Longden Lighting District	Los Angeles	18.	S	—	—	—	—	151,601	22,365
—	—	—	—	Lighting and Lighting Maintenance	35,543	36,251	—	—	—
Lookout Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,263	6,046	—	—	—
Lookout Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,960	7,153	—	—	—
Lookout Pest Abatement District	Modoc	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	3,158	35	—	—	—
Loomis Acres Unit No. 4 Maintenance District (Placer)	Placer	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,289	7,057	—	—	—
Loomis Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	535,596	457,430	—	—	—
Los Alamos Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	26,092	15,851	—	—	—
Los Alamos Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	236,346	276,755	—	—	—
—	—	—	—	Water Enterprise	291,521	347,299	167,000	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Los Altos Hills County Fire District	Santa Clara	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 4,759,449	\$ 3,179,233	\$ —	—	—
Los Angeles Convention and Exhibition Center Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	68,920,032	99,928,397	573,293,406	—	—
Los Angeles County - Downey Regional Public Recreation Area Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,125,673	551,021	—	—	—
Los Angeles County Capital Asset Leasing Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	30,078,148	69,324,191	53,190,000	—	—
Los Angeles County Courthouse Corporation	Los Angeles	54.	O	Inactive	—	—	—	—	—
Los Angeles County Flood Control District	Los Angeles	8.11	S	—	—	—	—	272,950,817	64,700,484
—	—	—	—	Flood Control and Water Conservation	203,397,198	204,190,535	10,955,000	—	—
Los Angeles County Metropolitan Transit Authority	Los Angeles	38.5	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	921,682,363	1,248,807,056	313,042,714	—	—
Los Angeles County Public Works Financing Authority	Los Angeles	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	44,497,562	44,394,927	537,930,000	—	—
Los Angeles County Schools Regionalized Business Services	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	27,996,667	75,607,715	184,167,787	—	—
Los Angeles County West Vector Control District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	2,341,545	3,024,097	—	—	—
Los Angeles Harbor Improvement Corporation	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	189,388	189,388	22,050,000	—	—
Los Angeles Homeless Services Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	34,758,250	34,750,613	—	—	—
Los Angeles Regionalized Insurance Services Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,006,608	2,133,930	—	—	—
Los Angeles State Building Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	23,318,938	23,589,435	166,225,000	—	—
Los Angeles Unified School District Financial Services Corporation	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Los Banos Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	270,258	237,079	—	—	—
Los Banos Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	13,429	6,076	—	—	—
Los Carneros Water District	Napa	41.	O	Inactive	—	—	—	—	—
Los Medanos Community Hospital District	Contra Costa	14.	O	—	—	—	—	994,842	977,000
—	—	—	—	Health	2,386,599	2,667,711	3,557,357	—	—
Los Medanos Community Hospital District Hospital Building Corporation	Contra Costa	54.	O	—	—	—	—	—	—
Los Molinos Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	47,576	49,729	—	—	—
Los Molinos Community Services District	Tehama	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	164,083	156,157	884,000	—	—
Los Molinos Lighting District	Tehama	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,815	8,330	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Los Osos Community Services District	San Luis Obispo	5.1	O	—	—	—	—	\$ 5,331,143	\$ 2,277,798
—	—	—	—	Fire Protection	\$ 3,956,051	\$ 13,732,151	\$ 18,037,417	—	—
—	—	—	—	Waste Disposal Enterprise	153,100	55,610	—	—	—
—	—	—	—	Water Enterprise	759,372	914,199	—	—	—
Los Trancos County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	409,020	453,068	941,417	—	—
Lost Hills Utility District (Kern)	Kern	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	113,632	142,622	214,000	—	—
—	—	—	—	Water Enterprise	457,860	566,448	2,077,498	—	—
Lost Hills Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,658,214	11,161,615	5,134,888	—	—
Lower Cosumnes Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	6,319	7,253	—	—	—
Lower Lake Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	128,989	148,166	—	—	—
Lower Lake Lighting District	Lake	18.	S	—	—	—	—	40,565	10,475
—	—	—	—	Lighting and Lighting Maintenance	10,287	12,554	—	—	—
Lower San Joaquin Levee District (Merced)	Merced	16.8	O	—	—	—	—	1,619,247	514,180
—	—	—	—	Flood Control and Water Conservation	683,424	644,010	—	—	—
Lower Sweetwater Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
Lower Tule River Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,697,924	5,892,937	46,953	—	—
Lucerne Lighting District	Lake	18.	S	—	—	—	—	73,880	17,365
—	—	—	—	Lighting and Lighting Maintenance	16,812	16,092	—	—	—
Lucerne Recreation and Park District	Lake	27.1	O	—	—	—	—	300,000	290,810
—	—	—	—	Fire Protection	403,163	442,812	78,023	—	—
Lynn Park Acres Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,336	1,293	—	—	—
Madeline Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	28,262	26,531	—	—	—
Madera Cemetery District	Madera	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,798,584	1,351,432	116,514	—	—
Madera County Economic Development Commission	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	521,949	371,593	—	—	—
Madera County Flood Control and Water Conservation	Madera	8.37	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	112,993	339,995	—	—	—
Madera County Mosquito and Vector Control District	Madera	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	877,687	872,321	—	—	—
Madera Industrial Fire Protection District	Madera	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,100	13	—	—	—
Madera Irrigation District	Madera	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	833,469	482,211	—	—	—
—	—	—	—	Water Enterprise	8,946,093	9,710,184	3,308,686	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Madera Resource Conservation District	Madera	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 1,286	\$ 5,043	\$ —	—	—
Madera Unified School District School Building Corporation	Madera	54.	O	Inactive	—	—	—	—	—
Madera Water District	Madera	45.33	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,254,099	1,172,439	—	—	—
Madera-Chowchilla Power Authority	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,678,699	1,625,389	4,377,630	—	—
Madera-Mariposa Schools Insurance Group	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,030	60,188	—	—	—
Madison Community Services District	Yolo	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	9,310	3,021	—	—	—
—	—	—	—	Recreation and Park	22,001	22,000	—	—	—
—	—	—	—	Waste Disposal Enterprise	46,033	52,870	—	—	—
—	—	—	—	Water Enterprise	55,934	121,040	15,300	—	—
Madison Fire Protection District	Yolo	7.	O	—	—	—	—	322,535	61,905
—	—	—	—	Fire Protection	94,410	273,401	65,913	—	—
Madrone Acres Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	14,128	7,267	—	—	—
Madrone Park Circle Permanent Road Division	Marin	29.	O	—	—	—	—	—	—
Maine Prairie Water District	Solano	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	463,087	424,320	—	—	—
Maintenance District No. 1 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	79,780	78,698	210,165	—	—
Maintenance District No. 1 (Mariposa)	Mariposa	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	122,028	57,557	—	—	—
—	—	—	—	Waste Disposal Enterprise	58,877	51,208	—	—	—
—	—	—	—	Water Enterprise	94,083	133,430	—	—	—
Maintenance District No. 10 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	322,983	132,740	—	—	—
—	—	—	—	Water Enterprise	369,732	212,004	—	—	—
Maintenance District No. 100 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	631	2	—	—	—
Maintenance District No. 101 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	15,946	3,646	—	—	—
Maintenance District No. 103 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	842	6	—	—	—
Maintenance District No. 104 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	661	6	—	—	—
Maintenance District No. 106 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 106 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	862	\$ 2	\$ —	—	—
Maintenance District No. 107 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	911	3	—	—	—
Maintenance District No. 108 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	885	2	—	—	—
Maintenance District No. 11 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,959	718	—	—	—
Maintenance District No. 115 (Madera)	Madera	19	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,133	—	—	—	—
Maintenance District No. 116 (Madera)	Madera	19	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	930	—	—	—	—
Maintenance District No. 13 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	34,649	20,070	—	—	—
Maintenance District No. 14 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	33,090	2,504	—	—	—
Maintenance District No. 15 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,441	458	—	—	—
Maintenance District No. 16 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,458	437	—	—	—
Maintenance District No. 17 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,118	19,896	—	—	—
Maintenance District No. 18 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,889	485	—	—	—
Maintenance District No. 19 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	44,780	40,737	—	—	—
—	—	—	—	Water Enterprise	148,231	125,300	—	—	—
Maintenance District No. 2 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,351	5	—	—	—
Maintenance District No. 20 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	852	258	—	—	—
Maintenance District No. 21 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	155,665	139,009	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 22 (Madera)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 543,198	\$ 516,130	\$ —	—	—
Maintenance District No. 23 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,085	29	—	—	—
Maintenance District No. 24 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,222	45,505	—	—	—
—	—	—	—	Water Enterprise	26,314	31,132	—	—	—
Maintenance District No. 25 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,314	255	—	—	—
Maintenance District No. 26 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,930	34,801	—	—	—
Maintenance District No. 27 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	121,137	121,722	—	—	—
Maintenance District No. 28 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,966	8,272	—	—	—
—	—	—	—	Water Enterprise	9,284	8,273	—	—	—
Maintenance District No. 29 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,429	18,222	—	—	—
Maintenance District No. 30 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	48,873	56,161	—	—	—
Maintenance District No. 31 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,511	4,191	—	—	—
Maintenance District No. 32 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	38,140	2,185	—	—	—
Maintenance District No. 33 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	68,519	58,016	—	—	—
Maintenance District No. 35 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,657	17,358	—	—	—
Maintenance District No. 36 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,069	1,409	—	—	—
—	—	—	—	Water Enterprise	9,486	8,158	—	—	—
Maintenance District No. 37 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	67,252	11,291	49,200	—	—
—	—	—	—	Water Enterprise	62,262	28,502	—	—	—
Maintenance District No. 38 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,163	329	—	—	—
Maintenance District No. 39 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 39 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	3,660	\$ 219	\$ —	—	—
Maintenance District No. 4 (Fresno)	Fresno	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,373	95	—	—	—
Maintenance District No. 40 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,913	26,443	—	—	—
Maintenance District No. 41 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,992	19	—	—	—
Maintenance District No. 42 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,147	14,230	—	—	—
Maintenance District No. 43 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,719	17,973	—	—	—
Maintenance District No. 44 (Madera)	Madera	19.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,514	186	—	—	—
Maintenance District No. 45 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,331	1,029	—	—	—
Maintenance District No. 46 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	67,848	80,169	—	—	—
Maintenance District No. 47 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,166	361	—	—	—
Maintenance District No. 48 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,432	89	—	—	—
Maintenance District No. 49 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,864	15	—	—	—
Maintenance District No. 5 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	29,046	16,596	—	—	—
Maintenance District No. 50 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,105	449	—	—	—
Maintenance District No. 51 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,843	986	—	—	—
Maintenance District No. 52 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,545	99	—	—	—
Maintenance District No. 53 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,387	177	—	—	—
Maintenance District No. 54 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 54 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	1,300	\$ 1,316	\$ —	—	—
Maintenance District No. 55 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,528	166	—	—	—
Maintenance District No. 56 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,424	183	—	—	—
Maintenance District No. 57 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,553	30	—	—	—
Maintenance District No. 58 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,088	11,961	—	—	—
Maintenance District No. 59 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,665	383	—	—	—
Maintenance District No. 6 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	37,763	33,081	—	—	—
—	—	—	—	Water Enterprise	37,984	25,753	—	—	—
Maintenance District No. 60 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,314	—	—	—	—
—	—	—	—	Water Enterprise	22,267	21,908	—	—	—
Maintenance District No. 61 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,613	641	—	—	—
Maintenance District No. 62 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,912	2,484	—	—	—
Maintenance District No. 63 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,435	1,660	—	—	—
Maintenance District No. 64 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,814	10	—	—	—
Maintenance District No. 65 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,065	81	—	—	—
Maintenance District No. 66 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,396	16,873	—	—	—
Maintenance District No. 67 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,130	6	—	—	—
Maintenance District No. 68 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	30,413	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 69 (Madera)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	2,170	\$ 58	\$ —	—	—
Maintenance District No. 7 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	19,069	35,149	—	—	—
—	—	—	—	Water Enterprise	49,896	27,543	—	—	—
Maintenance District No. 70 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,958	359	—	—	—
Maintenance District No. 71 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,178	1,226	—	—	—
Maintenance District No. 72 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,243	5	—	—	—
Maintenance District No. 73 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	27,781	3,872	—	—	—
—	—	—	—	Water Enterprise	59,484	50,133	—	—	—
Maintenance District No. 74 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,374	104	—	—	—
Maintenance District No. 75 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,082	3	—	—	—
Maintenance District No. 76 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,509	15	—	—	—
Maintenance District No. 77 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,704	18,657	—	—	—
Maintenance District No. 78 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,174	8	—	—	—
Maintenance District No. 79 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	646	10	—	—	—
Maintenance District No. 8 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	91,237	89,031	119,200	—	—
—	—	—	—	Water Enterprise	37,130	17,543	86,499	—	—
Maintenance District No. 80 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,810	66	—	—	—
Maintenance District No. 81 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,651	233	—	—	—
Maintenance District No. 82 (Madera)	Madera	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 82 (Madera) — (continued)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	4,247	\$ 1,084	\$ —	—	—
Maintenance District No. 83 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,038	3	—	—	—
Maintenance District No. 84 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,814	5	—	—	—
Maintenance District No. 85 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,254	9,764	—	—	—
Maintenance District No. 86 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,827	9,146	—	—	—
Maintenance District No. 87 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	464	2	—	—	—
Maintenance District No. 88 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	551	4	—	—	—
Maintenance District No. 89 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,741	13	—	—	—
Maintenance District No. 9 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,168	2,106	—	—	—
Maintenance District No. 90 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,074	71	—	—	—
Maintenance District No. 91 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	678	2	—	—	—
Maintenance District No. 92 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,480	102	—	—	—
Maintenance District No. 93 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,907	4,434	—	—	—
Maintenance District No. 94 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	421	1,210	—	—	—
Maintenance District No. 95 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,612	31	—	—	—
—	—	—	—	Water Enterprise	8,265	8,495	—	—	—
Maintenance District No. 96 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	762	3	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maintenance District No. 97 (Madera)	Madera	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	5,519	\$ 4,896	\$ —	—	—
Maintenance District No. 98 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	897	3	—	—	—
Maintenance District No. 99 (Madera)	Madera	19.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,032	2,512	—	—	—
Majestic Pines Community Services District	San Diego	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	402,862	309,820	724,379	—	—
Malaga County Water District	Fresno	42.	O	—	—	—	—	448,944	174,424
—	—	—	—	Recreation and Park	205,408	229,075	—	—	—
—	—	—	—	Waste Disposal Enterprise	584,310	926,153	1,617,977	—	—
—	—	—	—	Water Enterprise	569,318	501,524	184,409	—	—
Malibu Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	819,066	308,537
—	—	—	—	Waste Disposal Enterprise	647,398	787,792	—	—	—
Malibu Lighting District	Los Angeles	18	S	—	—	—	—	232,177	262,848
—	—	—	—	Lighting and Lighting Maintenance	264,508	111,753	—	—	—
Mammoth County Water District	Mono	42.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	17,843	289	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,021,139	3,145,668	3,530,000	—	—
—	—	—	—	Water Enterprise	5,120,249	3,818,918	1,588,518	—	—
Mammoth Lakes Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	28,527	11,382	—	—	—
Mammoth Lakes Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,470,908	940,434	—	—	—
Mammoth Lakes Mosquito Abatement District	Mono	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	30,788	22,653	—	—	—
Mancini Park Homes Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	574	3,700	—	—	—
Manila Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	453,762	495,883	—	—	—
—	—	—	—	Waste Disposal Enterprise	151,585	363,181	—	—	—
—	—	—	—	Water Enterprise	129,420	95,451	153,496	—	—
Manteca-Lathrop Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,070,200	2,598,000	73,604	—	—
Manton Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	39,092	31,293	—	—	—
Marble Mountain Homeowners Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	20,868	8,396	—	—	—
March Inland Port Airport Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	64,211	853,363	—	—	—
March Joint Powers Authority	Riverside	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
March Joint Powers Authority — (continued)	Riverside	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 4,621,667	\$ 6,348,901	\$ —	—	—
March Joint Powers Utilities Authority	Riverside	50	O	Inactive	—	—	—	—	—
Mariana Ranchos County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	331,929	275,668	555,000	—	—
Marin Cities Liability Management Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	380,174	56,254	—	—	—
Marin City Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	733,437	464,074	—	—	—
Marin County Flood Control and Water Conservation District	Marin	8.12	S	—	—	—	—	5,108,695	3,450,765
—	—	—	—	Flood Control and Water Conservation	3,462,869	2,910,839	—	—	—
Marin County Hazardous and Solid Waste Joint Powers Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,231,163	1,189,630	—	—	—
Marin County Lighting District	Marin	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	568,889	631,033	—	—	—
Marin County Major Crimes Task Force	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,345,433	1,364,880	—	—	—
Marin County Open Space District	Marin	27.2	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,451,908	4,853,435	—	—	—
Marin County Resource Conservation District	Marin	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	487,331	587,669	—	—	—
Marin County Risk Management Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,778,648	5,371,751	—	—	—
Marin County Transit District	Marin	38.7	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,785,960	3,467,831	—	—	—
—	—	—	—	Transit Enterprise	—	—	—	—	—
Marin County-Corte Madera Public Library Authority	Marin	50.	O	Inactive	—	—	—	—	—
Marin Healthcare District	Marin	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	1,654,000	1,805,000	—	—	—
Marin Municipal Water	Marin	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	51,170,610	41,343,613	49,800,248	—	—
Marin Schools Insurance Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,649,827	9,243,173	—	—	—
Marin Street Light Acquisition Joint Powers Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,054,952	1,035,906	—	—	—
Marin Tele communications Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	552,357	508,988	—	—	—
Marin/Sonoma Mosquito and Vector Control District	Marin	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	5,086,184	4,377,301	3,670,000	—	—
Marina Coast Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,670,724	1,113,149	—	—	—
—	—	—	—	Water Enterprise	5,862,500	4,866,818	4,680,507	—	—
Marina Sewer Maintenance District	Los Angeles	35.3	S	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Marina Sewer Maintenance District — (continued)	Los Angeles	35.3	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 1,039,817	\$ 841,147	\$ —	—	—
Marinet Consortium Joint Powers Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	642,857	581,957	—	—	—
Marinwood Community Services District	Marin	5.1	O	—	—	—	—	1,528,664	1,485,980
—	—	—	—	Fire Protection	1,348,163	1,383,174	627,500	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,925	21,184	—	—	—
—	—	—	—	Recreation and Park	1,385,289	1,356,496	886,572	—	—
Mariposa County Resource Conservation District	Mariposa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	89,292	108,038	—	—	—
Mariposa County Water Agency	Mariposa	45.8	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,325	—	—	—	—
—	—	—	—	Water Enterprise	107,170	56,665	—	—	—
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	2,602	580
—	—	—	—	Lighting and Lighting Maintenance	2,500	2,053	—	—	—
Mariposa Lighting District	Mariposa	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	31,985	16,502	—	—	—
Mariposa Parking Maintenance District	Mariposa	22.1	S	—	—	—	—	—	—
—	—	—	—	Parking	10,062	13,479	—	—	—
Mariposa Public Utility District	Mariposa	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	106,224	124,054	477,437	—	—
—	—	—	—	Waste Disposal Enterprise	411,461	334,270	187,000	—	—
—	—	—	—	Water Enterprise	670,922	736,131	3,673,575	—	—
Mark Twain Hospital District	Calaveras	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	910,708	766,022	—	—	—
Markleeville Public Utility District	Alpine	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	30,509	31,390	20,000	—	—
Martell County Service Area (Amador)	Amador	34.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	277,368	266,741	—	—	—
Martinez Extended Day Care Program	Contra Costa	50.	O	Inactive	—	—	—	—	—
Martinez Schools Financing Corporation	Contra Costa	54.1	O	Inactive	—	—	—	—	—
Marvin-Chapel Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,574	6,755	—	—	—
Marys Cemetery District	Yolo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	37,103	20,925	—	—	—
Maurland Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	10,867	1,851
—	—	—	—	Lighting and Lighting Maintenance	12	12	—	—	—
—	—	—	—	Water Enterprise	19,501	13,224	—	—	—
Maxwell Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	31,845	18,764	—	—	—
Maxwell Fire Protection District	Colusa	7.	O	—	—	—	—	230,868	57,970
—	—	—	—	Fire Protection	75,217	66,194	—	—	—
Maxwell Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,051,473	1,086,085	1,462,012	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Maxwell Public Utility District	Colusa	40.1	O	—	—	—	—	\$ 124,639	\$ 82,187
—	—	—	—	Waste Disposal Enterprise	\$ 55,567	\$ 170,016	\$ —	—	—
—	—	—	—	Water Enterprise	186,780	155,683	310,000	—	—
Maxwell Recreation and Park District	Colusa	27.1	O	—	—	—	—	41,561	12,750
—	—	—	—	Recreation and Park	16,521	13,713	—	—	—
Mayers Memorial Hospital District	Shasta	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	13,729,683	13,711,066	6,958,568	—	—
Mayten Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	34,905	33,626	—	—	—
McArthur Fire Protection District	Shasta	7.	O	—	—	—	—	64,904	30,535
—	—	—	—	Fire Protection	28,371	30,534	—	—	—
McCallister Ranch Irrigation District	Kern	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	210	111,224	—	—	—
—	—	—	—	Waste Disposal Enterprise	209	111,224	—	—	—
—	—	—	—	Water Enterprise	209	111,224	—	—	—
McClellan Regional Fire and Rescue Training Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	958,030	276,852	—	—	—
McCloud Community Services District	Siskiyou	5.1	O	—	—	—	—	174,794	134,028
—	—	—	—	Ambulance Service	42,629	20,655	—	—	—
—	—	—	—	Fire Protection	75,833	104,061	—	—	—
—	—	—	—	Library Services	7,470	7,440	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,947	20,934	—	—	—
—	—	—	—	Recreation and Park	55,576	38,511	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	46,017	34,926	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,918,634	471,823	—	—	—
—	—	—	—	Water Enterprise	2,737,790	187,326	—	—	—
McFarland Recreation and Park District	Kern	27.1	O	—	—	—	—	1,069,482	359,680
—	—	—	—	Recreation and Park	590,567	586,432	8,874	—	—
McKinleyville Community Services District	Humboldt	5.1	O	—	—	—	—	282,151	281,973
—	—	—	—	Recreation and Park	1,071,801	979,779	1,956,768	—	—
—	—	—	—	Waste Disposal Enterprise	1,609,176	1,246,685	2,585,706	—	—
—	—	—	—	Water Enterprise	1,367,256	1,128,552	3,111,467	—	—
McKinney Water District	Placer	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	174,868	90,481	—	—	—
Meadow Valley Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,874	9,341	—	—	—
Meadow Valley Fire Protection District	Plumas	7.	O	—	—	—	—	85,760	41,712
—	—	—	—	Fire Protection	51,269	32,690	—	—	—
Meadow Vista County Water District	Placer	42.	O	—	—	—	—	619,445	135,562
—	—	—	—	Water Enterprise	910,883	724,536	520,000	—	—
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	31.	S	—	—	—	—	4,191	1,221
—	—	—	—	Waste Disposal Enterprise	1,222	6,277	—	—	—
Meecham Ranch Road-Permanent Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Meeks Bay Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Meeks Bay Fire Protection District — (continued)	El Dorado	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 1,002,662	\$ 961,721	\$ —	—	—
Meiners Oaks County Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	521,880	670,473	—	—	—
Mel Mar Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Mel Mar Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Melga Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,000	2,110	—	—	—
Mendocino City Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	107,327	93,519	—	—	—
—	—	—	—	Waste Disposal Enterprise	336,455	365,649	230,000	—	—
Mendocino Coast Hospital District	Mendocino	14.	O	—	—	—	—	1,180,143	477,453
—	—	—	—	Hospital Enterprise	28,561,787	28,961,772	9,067,248	—	—
Mendocino Coast Recreation and Park District	Mendocino	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	997,765	988,110	—	—	—
Mendocino County Air Quality Management District	Mendocino	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	638,525	789,560	—	—	—
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	8.13	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	36,167	185,225	—	—	—
Mendocino County Public Facilities Corporation	Mendocino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,303,937	5,935,691	38,205,000	—	—
Mendocino County Resource Conservation District	Mendocino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	508,457	484,117	—	—	—
Mendocino County Water Agency	Mendocino	8.13	S	—	—	—	—	517,480	241,555
—	—	—	—	Flood Control and Water Conservation	241,555	308,871	—	—	—
Mendocino County Waterworks District No. 2	Mendocino	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	104,203	133,034	—	—	—
Mendocino Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	103,391	94,267	—	—	—
Mendocino Transit Authority	Mendocino	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,892,687	3,364,898	—	—	—
—	—	—	—	Transit Enterprise	505,382	504,733	—	—	—
Mendocino-Little River Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	30,515	28,002	—	—	—
Mendota Joint Powers Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	48,146	30,000	1,140,000	—	—
Menifee Valley Medical Center	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	33,708,149	33,783,553	20,579,557	—	—
Menlo Park Fire Protection District	San Mateo	7.	O	—	—	—	—	25,000,000	17,104,714
—	—	—	—	Fire Protection	18,445,180	21,394,894	—	—	—
Menlo Park Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	143,215	216,879	—	—	—
Merced Cemetery District	Merced	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Merced Cemetery District — (continued)	Merced	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 560,958	\$ 583,836	\$ —	—	—
Merced County Mosquito Abatement	Merced	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,722,014	1,789,623	—	—	—
Merced County School Insurance Group I	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,341,332	6,164,431	—	—	—
Merced Irrigation District	Merced	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	33,327,222	36,568,938	77,805,000	—	—
—	—	—	—	Water Enterprise	17,678,689	15,575,918	10,948,409	—	—
Mercy Springs Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	212,128	175,175	—	—	—
Merge Risk Management Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,204,729	6,009,876	—	—	—
Meridian Cemetery District	Sutter	4.	O	—	—	—	—	—	—
Meridian Fire Protection	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	182,984	106,277	—	—	—
Merquin Cemetery District	Merced	4.	O	—	—	—	—	300,872	17,433
—	—	—	—	Cemetery	36,072	39,483	—	—	—
Merquin County Water District	Merced	42.	O	—	—	—	—	1,519,445	133,026
—	—	—	—	Drainage and Drainage Maintenance	434,398	476,123	—	—	—
Mesa Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,604	3,552	—	—	—
Mesa Consolidated Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,360,772	18,880,462	28,809,190	—	—
Mesa Consolidated Water District Improvement Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,568,255	3,778,255	29,485,000	—	—
Mesa Heights Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	1,300,737	270,446
—	—	—	—	Waste Disposal Enterprise	1,131,730	1,032,310	—	—	—
Mesa Water District	Madera	41.	O	Inactive	—	—	—	—	—
Metropolitan Cooperative Library System	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	4,482,954	4,255,749	—	—	—
Metropolitan Water District of Southern California	Los Angeles	43.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	20,574,002	12,522,291	—	—	—
—	—	—	—	Water Enterprise	1,066,586,765	899,682,883	3,441,223,456	—	—
Mettler County Water District	Kern	42.	O	—	—	—	—	—	—
Mid Peninsula Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,178,167	5,361,831	932,269	—	—
Mid Valley Water Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,750	2,467	—	—	—
Mid Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,067	3,757	—	—	—
Middle River Community Service District	Calaveras	—	O	—	—	—	—	—	—
Middletown Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	82,400	61,102	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Middletown Lighting District	Lake	18.	S	—	—	—	—	\$ 31,558	\$ 7,143
—	—	—	—	Lighting and Lighting Maintenance	\$ 7,386	\$ 10,086	\$ —	—	—
Midpeninsula Regional Open Space District	Santa Clara	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	22,070,132	25,357,792	117,505,859	—	—
Midway City Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	3,531,024	1,492,599
—	—	—	—	Waste Disposal Enterprise	4,347,300	4,552,999	—	—	—
Midway Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	24,787	46,350	—	—	—
—	—	—	—	Water Enterprise	24,789	30,193	18,694	—	—
Midway Heights County Water District	Placer	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	353,300	349,620	1,036,218	—	—
Millford Fire Protection District	Lassen	7.	S	—	—	—	—	33,765	14,149
—	—	—	—	Fire Protection	20,493	21,451	—	—	—
Mill Creek Lane Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,917	57	—	—	—
Millview County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,012,984	880,481	630,751	—	—
Millville Fire Protection District	Shasta	7.	O	—	—	—	—	—	—
Millville Masonic and Odd Fellows Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	153,105	85,739	—	—	—
Minter Field Airport District	Kern	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	999,656	1,025,186	215,334	—	—
—	—	—	—	Waste Disposal Enterprise	62,419	45,682	—	—	—
Mirabel Heights Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	992	57	—	—	—
Miraleste Recreation and Park District	Los Angeles	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	120,497	113,173	—	—	—
Miranda Community Services District	Humboldt	5.1	O	—	—	—	—	29,583	23,595
—	—	—	—	Fire Protection	7,560	24,453	—	—	—
—	—	—	—	Waste Disposal Enterprise	44,423	86,693	—	—	—
—	—	—	—	Water Enterprise	91,242	57,624	37,591	—	—
Mission Hills Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	486,497	443,892	618,000	—	—
—	—	—	—	Water Enterprise	593,200	674,109	814,561	—	—
Mission Lighting District	Santa Barbara	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,443	2,179	—	—	—
Mission Oaks Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,848,723	2,799,264	—	—	—
Mission Resource Conservation District	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,754,136	1,653,230	—	—	—
Mission Springs Water District	Riverside	42.	O	—	—	—	—	35,465,246	9,665,678
—	—	—	—	Waste Disposal Enterprise	3,244,008	1,911,675	4,860,605	—	—
—	—	—	—	Water Enterprise	6,072,259	3,862,100	1,728,800	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mission Viejo Community Development Financing Authority	Orange	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 3,431,609	\$ 3,447,576	\$ 59,592,326	—	—
Mission Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	5,661	490
—	—	—	—	Lighting and Lighting Maintenance	3,080	2,878	—	—	—
Mission-Soledad Fire Protection District	Monterey	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	158,215	156,507	—	—	—
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	235,000	239,323	—	—	—
Modesto Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	202,166,458	218,132,400	346,046,129	—	—
—	—	—	—	Recreation and Park	280,317	254,262	—	—	—
—	—	—	—	Water Enterprise	15,754,933	19,928,665	84,660,000	—	—
Modesto Irrigation District Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,844,689	25,848,555	182,427,609	—	—
Modesto Municipal Sewer District No. 1	Stanislaus	35.1	C	Inactive	—	—	—	—	—
Modoc County Air Pollution Control District	Modoc	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	70,281	70,255	—	—	—
Modoc County Public Improvement Corporation	Modoc	54.1	O	Inactive	—	—	—	—	—
Modoc County Schools Joint Powers Authority	Modoc	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	176,997	162,703	—	—	—
Modoc Transportation Agency	Modoc	50	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	439,255	158,603	—	—	—
Mohawk Valley Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	13,100	25,874	—	—	—
Mojave Desert Air Quality Management District	San Bernardino	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	6,686,165	6,693,288	1,567,800	—	—
Mojave Desert and Mountain Integrated Waste Management Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,955,320	2,735,313	5,765,000	—	—
Mojave Desert Resource Conservation District	San Bernardino	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	122,288	150,708	—	—	—
Mojave Public Utility District	Kern	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	179,547	295,139	—	—	—
—	—	—	—	Water Enterprise	1,061,305	884,122	32,578	—	—
Mojave Unified School District Educational Facilities Corporation	Kern	54.	O	Inactive	—	—	—	—	—
Mojave Water Agency	San Bernardino	45.9	O	—	—	—	—	22,250,033	1,749,950
—	—	—	—	Water Enterprise	23,224,169	16,038,993	77,409,703	—	—
Mojave Water Agency Public Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,325,554	1,961,879	23,245,000	—	—
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	28,336	9,318
—	—	—	—	Water Enterprise	197,154	150,816	—	—	—
Mokelumne Hill Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,183	15,040	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mokelumne Hill Fire Protection District	Calaveras	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 69,453	\$ 65,567	\$ 52,922	—	—
Mokelumne Hill Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,622	5,787	—	—	—
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	99,710	126,602	120,284	—	—
Mokelumne Hill Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	14,449	15,522	—	—	—
Mokelumne River Water and Power Authority	San Joaquin	50.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	325,185	78,086	—	—	—
Mokelumne Rural Fire Protection District	San Joaquin	7.	O	—	—	—	—	951,686	705,334
—	—	—	—	Fire Protection	828,087	843,400	195,393	—	—
Mono City Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	14,342	7,072	—	—	—
Mono County Library Authority	Mono	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	577,172	546,008	—	—	—
Mono County Resource Conservation District	Mono	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	9,780	10,256	—	—	—
Mono County Service Area	Mono	34.	S	—	—	—	—	—	—
Mono Village Water District	Tuolumne	41.	O	—	—	—	—	—	—
Montague Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	39,667	89,752	—	—	—
Montague Water Conservation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	242,164	303,765	—	—	—
Montalvo Municipal Improvement District	Ventura	15.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	456,257	593,899	—	—	—
Montara Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	70,110	18,749	—	—	—
Montara Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,294,467	1,390,086	—	—	—
Monte Cristo Permanent Road Division	Marin	29.	S	—	—	—	—	16,433	2,282
—	—	—	—	Streets and Roads - Construction and Maintenance	2,282	26	—	—	—
Monte Rio Fire Protection District	Sonoma	7.	O	—	—	—	—	291,253	210,490
—	—	—	—	Fire Protection	218,064	185,529	195,870	—	—
Monte Rio Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	51,588	44,361	—	—	—
Monte Rio Recreation and Park District	Sonoma	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	138,457	176,214	—	—	—
Monte Rosa Permanent Road Division No. 1 District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,052	57	—	—	—
Monte Vista County Water District Facilities Corporation	San Bernardino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,803	76,838	875,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Monte Vista Fire Protection District	San Bernardino	7.	S	—	—	—	—	\$ 2,007,842	\$ 261,896
—	—	—	—	Fire Protection	\$ 258,336	\$ 243,304	\$ —	—	—
Monte Vista Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	12,230,251	12,092,258	875,000	—	—
Montecito Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,094,898	7,980,266	—	—	—
Montecito Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,910,419	2,196,123	—	—	—
Montecito Water District	Santa Barbara	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,248,221	8,938,263	18,252,307	—	—
Monterey Bay Area Cooperative Library System	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	217,915	270,522	—	—	—
Monterey Bay Area Insurance Fund	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,083,776	4,880,630	—	—	—
Monterey Bay Building Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	160,000	160,000	4,065,000	—	—
Monterey Bay Unified Air Pollution Control District	Monterey	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	6,716,580	7,771,850	4,112,659	—	—
Monterey County Liability and Property Self-Insurance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,392,671	2,562,021	—	—	—
Monterey County Local Agencies Insurance Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	406,395	422,748	—	—	—
Monterey County Power Authority	Monterey	50.	S	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	397,532	448,728	1,185,000	—	—
Monterey County Resource Conservation District	Monterey	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	425,616	386,263	—	—	—
Monterey County Schools Insurance Group	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	46,412,938	43,048,828	—	—	—
Monterey County Schools Workers Compensation Joint Powers Agency	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,631,941	19,726,330	—	—	—
Monterey County Water Resource Agency	Monterey	8.14	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	14,366,794	14,112,324	—	—	—
Monterey Park Public Finance Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Monterey Park Tract Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,120	8,363	—	—	—
Monterey Park Tract Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,358	1,614	—	—	—
Monterey Peninsula Airport District	Monterey	2.2	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	5,448,658	5,550,910	—	—	—
Monterey Peninsula Regional Park District	Monterey	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,985,239	1,527,912	—	—	—
Monterey Peninsula Water Management District	Monterey	45.20	O	—	—	—	—	964,950	936,689
—	—	—	—	Flood Control and Water Conservation	3,977,178	4,424,081	—	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Monterey Peninsula Water Management District — (continued)	Monterey	45.20	O	—	—	—	—	\$ 964,950	\$ 936,689
—	—	—	—	Water Enterprise	\$ 1,445,554	\$ 2,501,584	\$ 33,500,000	—	—
Monterey Regional Waste Management Authority	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	573,484	573,484	11,485,000	—	—
Monterey Regional Waste Management District	Monterey	10.2	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,515,101	13,173,409	—	—	—
Monterey Regional Water Pollution Control Agency District	Monterey	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,056,352	19,193,714	51,109,604	—	—
Monterey-Salinas Transit	Monterey	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	15,678,182	18,918,804	13,322,266	—	—
—	—	—	—	Transit Enterprise	2,026,962	2,232,114	13,322,266	—	—
Montezuma Fire Protection District (San Joaquin)	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	630,156	547,512	—	—	—
Montezuma Fire Protection District (Solano)	Solano	7.	O	—	—	—	—	531,843	164,711
—	—	—	—	Fire Protection	186,976	199,325	—	—	—
Montgomery Valley Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Monticello Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	21,334	13,080	—	—	—
Moolamai Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	9,806	6,962	—	—	—
Morada Acres Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	11,600	1,688
—	—	—	—	Water Enterprise	18,591	18,098	—	—	—
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	6,013	1,448
—	—	—	—	Lighting and Lighting Maintenance	4,540	4,744	—	—	—
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	20,776	5,525
—	—	—	—	Drainage and Drainage Maintenance	560	560	—	—	—
—	—	—	—	Water Enterprise	75,782	58,040	—	—	—
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	2,280	700
—	—	—	—	Lighting and Lighting Maintenance	1,738	1,519	—	—	—
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	26,908	6,105
—	—	—	—	Water Enterprise	17,573	14,479	—	—	—
Moraga/Orinda Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,734,146	12,286,590	—	—	—
Moreno Valley Community Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	32,917,151	36,886,288	34,331,408	—	—
Moreno Valley Community Services District	Riverside	5.1	C	—	—	—	—	6,912,996	2,244,708
—	—	—	—	Lighting and Lighting Maintenance	1,480,240	1,411,991	—	—	—
—	—	—	—	Recreation and Park	7,332,718	7,772,116	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,157,526	2,139,883	—	—	—
Moreno Valley Public Facilities Financing Corporation	Riverside	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	119,540	2,332,574	19,125,000	—	—
Morgan Hill Wastewater Facilities Financing Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	220,233	380,233	4,525,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Morongo Basin Transit Authority	San Bernardino		O	—	—	—	—	\$ —	\$ —
—	—	—	—	Transit Enterprise	\$ 1,793,856	\$ 2,553,539	\$ —	—	—
Morongo Valley Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	19,019	162,404	219,276	—	—
—	—	—	—	Lighting and Lighting Maintenance	—	3,197	—	—	—
—	—	—	—	Recreation and Park	297,266	159,935	—	—	—
Morro Hills Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	42,918	7,873	—	—	—
Mortara Circle Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,391	1,091	—	—	—
Mosquito Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	262,701	256,451	147,908	—	—
Moss Landing County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	141,475	171,030	399,250	—	—
Moss Landing Harbor District	Monterey	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	2,404,078	2,593,452	5,031,154	—	—
Moulton-Niguel Water District	Orange	41.	O	—	—	—	—	14,675,807	4,469,967
—	—	—	—	Waste Disposal Enterprise	23,786,038	21,436,122	73,261,917	—	—
—	—	—	—	Water Enterprise	35,556,913	33,772,142	80,550,573	—	—
Mountain Area Regional Transit Authority	San Bernardino		O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,379,423	1,809,696	—	—	—
Mountain Gate Community Services District	Shasta	5.1	O	—	—	—	—	296,860	143,033
—	—	—	—	Fire Protection	30,512	103,523	—	—	—
—	—	—	—	Water Enterprise	651,667	571,428	—	—	—
Mountain House Community Services District	San Joaquin	5.1	S	—	—	—	—	1,023,560	74,933
—	—	—	—	Local and Regional Planning or Development	2,068,917	3,171,072	—	—	—
Mountain Meadows Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,706,886	1,673,615	—	—	—
Mountain Valley Emergency Medical Services Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,078,570	1,121,687	—	—	—
Mountain View Avenue-Lagunitas Permanent Road Division	Marin	29.	S	—	—	—	—	15,847	1,227
—	—	—	—	Streets and Roads - Construction and Maintenance	1,226	14	—	—	—
Mountain View Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	124,889	102,079	—	—	—
Mountain View Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,076,531	3,986,774	3,890,000	—	—
Mountain View Shoreline Regional Park Community	Santa Clara	27.6	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	24,181,000	10,290,000	55,025,000	—	—
Mountains Conservation and Education Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	20	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Mountains Recreation and Conservation Authority	Los Angeles	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 18,807,014	\$ 40,727,569	\$ 8,410,000	—	—
MSR Public Power Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	97,213,184	111,033,764	518,230,000	—	—
Mt. Diablo Health Care District	Contra Costa	14.	O	—	—	—	—	—	—
—	—	—	—	Health	195,712	556,147	—	—	—
Mt. San Jacinto Winter Park Authority	Riverside	27.4	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,603,658	7,879,004	10,600,000	—	—
Mt. Shasta Fire Protection District	Siskiyou	7.	O	—	—	—	—	343,965	207,087
—	—	—	—	Fire Protection	230,620	319,873	—	—	—
Mt. Shasta Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	546,882	208,312
—	—	—	—	Recreation and Park	435,211	511,257	—	—	—
Mt. Whitney Cemetery District	Inyo	4.	O	—	—	—	—	73,678	26,582
—	—	—	—	Cemetery	39,304	37,121	—	—	—
MTDB Contract Services	San Diego	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	45,387,870	50,449,820	—	—	—
Muir Beach Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	21,738	12,567	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	—	—	—	—
—	—	—	—	Governmental Services	17,654	14,274	—	—	—
—	—	—	—	Recreation and Park	20,692	20,692	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	11,743	11,743	—	—	—
—	—	—	—	Water Enterprise	58,778	89,414	—	—	—
Municipal Improvement Corporation of Los Angeles	Los Angeles	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	106,041,132	277,221,069	981,330,000	—	—
Municipal Sewer District No. 1 of the City of Ripon	San Joaquin	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,713,880	834,262	3,035,000	—	—
Municipal Water District of Orange County	Orange	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	120,439,603	119,933,723	—	—	—
Municipal Water District of Orange County Water Facilities Corporation	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,119,563	6,205,592	21,985,000	—	—
Muroc Hospital District	Kern	14.	O	—	—	—	—	82,027	82,027
—	—	—	—	Hospital Enterprise	108,467	59,804	—	—	—
Murphys Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	46,653	42,407	—	—	—
Murphys Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	176,750	209,624	170,212	—	—
Murphys Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	30,132	49,367	—	—	—
Murphys Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	398,366	412,880	683,460	—	—
Murray Park Sewer Maintenance District	Marin	35.3	S	—	—	—	—	43,425	25,263
—	—	—	—	Waste Disposal Enterprise	32,991	26,154	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Murrieta Community Services District	Riverside	5.1	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 4,814,710	\$ 4,286,149	\$ —	—	—
Murrieta Fire Protection District	Riverside	7.	O	—	—	—	—	46,505,960	13,558,774
—	—	—	—	Fire Protection	5,652,612	4,815,075	—	—	—
Murrieta Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	189,900	134,447	—	—	—
Murrieta Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	607,570	495,355	—	—	—
—	—	—	—	Water Enterprise	2,254,316	1,992,993	163,216	—	—
Myers Fire Protection District	Humboldt	7.	O	—	—	—	—	27,441	7,960
—	—	—	—	Fire Protection	32,524	29,332	—	—	—
Myers Flat Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	27,441	991
—	—	—	—	Lighting and Lighting Maintenance	1,017	683	—	—	—
Mystic Mine Road Community Services District	Nevada	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,079	14,774	—	—	—
Naglee Burk Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	415,960	338,329	—	—	—
Napa Berryessa Resort Improvement District	Napa	27.5	S	—	—	—	—	306,051	22,600
—	—	—	—	Waste Disposal Enterprise	175,419	217,031	—	—	—
—	—	—	—	Water Enterprise	214,401	187,951	—	—	—
Napa City-County Library Commission	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	4,727,604	4,638,002	—	—	—
Napa County Flood Control and Water Conservation District	Napa	8.16	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	6,740,514	42,437,784	—	—	—
Napa County Flood Protection and Watershed Authority	Napa	08	S	—	—	—	—	47,439,631	7,928,922
—	—	—	—	Financing or Constructing Facilities	14,674,044	2,640,246	43,650,000	—	—
Napa County Mosquito Abatement District	Napa	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	780,693	645,858	—	—	—
Napa County Public Improvement Corporation	Napa	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,970,808	11,391,269	48,750,000	—	—
Napa County Resource Conservation District	Napa	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,299,007	999,759	—	—	—
Napa County Transportation Agency	Napa	50	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,657,610	3,988,568	—	—	—
—	—	—	—	Transit Enterprise	1,328,508	1,399,787	—	—	—
Napa Sanitation District	Napa	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	14,769,950	9,010,123	42,785,000	—	—
Napa Valley Housing Authority	Napa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,743,436	3,788,730	—	—	—
Narcotics Council	Solano	50.	O	Inactive	—	—	—	—	—
Nashville Trails Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,054	—	—	—	—
National City Joint Powers Financing Authority	San Diego	50.	C	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
National City Joint Powers Financing Authority — (continued)	San Diego	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 484,432	\$ 484,484	\$ 5,315,000	—	—
Natomas Fire Protection District	Sacramento	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,322,333	763,216	—	—	—
Navelencia Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	4,226	6,789	—	—	—
Needles Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
Needles Public Utility Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	5,738,830	6,309,181	32,826,118	—	—
—	—	—	—	Waste Disposal Enterprise	909,535	988,431	—	—	—
—	—	—	—	Water Enterprise	1,133,520	1,243,234	—	—	—
Net Six Joint Powers Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	536,938	416,209	—	—	—
Nevada Cemetery District	Nevada	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	289,798	217,977	—	—	—
Nevada County Building Company	Nevada	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,977	19,961,431	—	—	—
Nevada County Consolidated Fire District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,581,794	2,531,417	147,132	—	—
Nevada County Resource Conservation District	Nevada	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	263,067	330,336	—	—	—
Nevada Irrigation District	Nevada	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	8,548,170	6,089,118	24,325,000	—	—
—	—	—	—	Water Enterprise	23,284,375	16,675,179	28,361,962	—	—
Nevada Joint Union High School District School Building Corporation	Nevada	54.	O	Inactive	—	—	—	—	—
Nevada Power Authority	Nevada	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	832,435	848,005	6,050,000	—	—
New Jerusalem Drainage District (San Joaquin)	San Joaquin	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	80,149	71,648	567,000	—	—
New Mariposa Drainage District (San Joaquin)	San Joaquin	6.5	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	3,719	102	—	—	—
New Stone Water District	Madera	41.	O	Inactive	—	—	—	—	—
Newark Unified School District School Building Corporation	Alameda	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,596,395	2,653,767	3,495,000	—	—
Newark Unified School District School Building Corporation No. 2	Alameda	54.1	O	Inactive	—	—	—	—	—
Newberry Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	102,074	153,420	176,364	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,492	3,159	—	—	—
—	—	—	—	Recreation and Park	67,190	48,782	—	—	—
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	4.	O	—	—	—	—	1,085,245	788,204
—	—	—	—	Cemetery	1,021,834	683,700	—	—	—
Newcastle Fire Protection District	Placer	7.	O	—	—	—	—	194,970	137,049
—	—	—	—	Fire Protection	343,945	356,579	45,705	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Newcastle Lighting District	Placer	18.	S	—	—	—	—	\$ 53,934	\$ 6,509
—	—	—	—	Lighting and Lighting Maintenance	\$ 6,511	\$ 4,344	\$ —	—	—
Newcastle Sanitary District (Placer)	Placer	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	207,495	187,942	191,459	—	—
Newell County Water District	Modoc	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	35,262	32,161	—	—	—
—	—	—	—	Water Enterprise	49,811	62,677	—	—	—
Newhall County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	114,900	88,295	400,000	—	—
—	—	—	—	Water Enterprise	7,577,904	7,402,462	12,115,676	—	—
Newman Drainage District (Stanislaus)	Stanislaus	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	54,812	31,753	415,000	—	—
Newport Beach Public Facilities Corporation	Orange	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	565,237	565,925	6,110,000	—	—
Newville Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	245	828	—	—	—
Nice Community Services District	Lake	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	431,979	447,100	121,536	—	—
Nicolaus Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	13,099	13,543	—	—	—
Niland County Service Area No. 1 (Imperial)	Imperial	34.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,045	8,350	—	—	—
Niland Fire Protection District	Imperial	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	314,961	267,999	21,355	—	—
Niland Sanitary District (Imperial)	Imperial	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	208,778	232,065	496,000	—	—
Nipomo Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	11,494	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,410	20,119	—	—	—
—	—	—	—	Waste Disposal Enterprise	996,552	803,534	1,274,958	—	—
—	—	—	—	Water Enterprise	2,247,140	2,191,352	4,162,000	—	—
Nipomo Lighting District	San Luis Obispo	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	32,679	14,378	—	—	—
No-Mans Land Fire Protection District	Yolo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	32,731	166	—	—	—
North Bakersfield Recreation and Park District	Kern	27.1	O	—	—	—	—	10,168,800	3,371,620
—	—	—	—	Recreation and Park	7,865,623	8,345,090	—	—	—
North Bay Cooperative Library District	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	1,262,152	1,313,660	—	—	—
North Bay Schools Insurance Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,136,021	15,494,807	—	—	—
North Bay Water District	Sonoma	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,586	449	—	—	—
North Central Fire Protection District	Fresno	7.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
North Central Fire Protection District — (continued)	Fresno	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Ambulance Service	\$ 1,400,109	\$ 1,347,739	\$ —	—	—
—	—	—	—	Fire Protection	4,147,110	4,598,674	—	—	—
North Coast County Water District	San Mateo	42.	O	—	—	—	—	702,808	310,124
—	—	—	—	Water Enterprise	6,053,397	5,109,801	—	—	—
North Coast Emergency Medical Services District	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Health	542,646	488,779	2,751	—	—
North Coast Schools Insurance Group	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,436,301	4,567,303	—	—	—
North Coast Schools Medical Insurance Group	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	21,578,994	19,316,377	—	—	—
North Coast Unified Air Quality Management District	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	904,664	989,663	—	—	—
North County Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,339,120	1,823,604	397,577	—	—
North County Dispatch Joint Powers Agency	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,189,108	1,341,404	—	—	—
North County Fire Protection District (Monterey)	Monterey	7.	O	—	—	—	—	5,427,430	4,374,868
—	—	—	—	Fire Protection	4,786,060	4,206,914	—	—	—
North County Fire Protection District (San Diego)	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,358,447	9,740,069	300,110	—	—
North County Library Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	704,937	700,333	—	—	—
North County Lighting District	Santa Barbara	18.	S	—	—	—	—	548,713	263,110
—	—	—	—	Lighting and Lighting Maintenance	392,133	413,329	—	—	—
North County Public Recreation District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	753,675	765,126	—	—	—
North Delta Water Agency	Sacramento	45.28	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	551,016	485,857	—	—	—
North Dos Palos Water District	Merced	41.	O	—	—	—	—	—	—
North Edwards Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	144,864	135,636	63,775	—	—
North Highlands Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,191,935	1,164,339	—	—	—
North Humboldt Recreation and Park District	Humboldt	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	625,109	642,659	—	—	—
North Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	637,093	529,492	—	—	—
North Kern Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,893,245	9,113,104	—	—	—
North Kern-South Tulare Hospital District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	479,874	76,051	—	—	—
—	—	—	—	Hospital Enterprise	5,015,973	4,852,783	3,482,500	—	—
North Lake Tahoe Public Finance Authority	Placer	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
North Lake Tahoe Public Finance Authority — (continued)	Placer	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 2,065,386	\$ 2,412,536	\$ 28,335,000	—	—
North Marin Water District	Marin	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	151,474	114,498	—	—	—
—	—	—	—	Water Enterprise	9,839,045	9,645,771	2,328,685	—	—
North McHenry Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,646	2,843	—	—	—
North Oaks Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,059	2,996	—	—	—
North Oaks Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	4,729	814
—	—	—	—	Lighting and Lighting Maintenance	3,178	3,813	—	—	—
North of the River Municipal Water District	Kern	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,666,698	2,660,736	175,807	—	—
North of the River Sanitary District No.1 (Kern)	Kern	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,660,615	3,344,133	38,582,803	—	—
North Orange County Liability and Property Self-Insurance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,454,118	2,564,623	—	—	—
North Rio Vista Levee Maintenance (Solano)	Solano	16.5	O	Inactive	—	—	—	—	—
North San Diego County Transit Development Board	San Diego	38.14	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	58,834,450	70,182,712	—	—	—
—	—	—	—	Transit Enterprise	2,228,263	2,230,933	—	—	—
North San Joaquin Water Conservation District	San Joaquin	46.4	O	—	—	—	—	225,000	214,481
—	—	—	—	Water Enterprise	209,543	242,264	—	—	—
North San Juan Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	493,670	504,551	235,098	—	—
North San Mateo County Sanitation District (San Mateo)	San Mateo	31.	C	—	—	—	—	960,420	1,043,271
—	—	—	—	Waste Disposal Enterprise	16,004,595	13,122,764	9,375,000	—	—
North Shore Fire Departments Joint Powers Authority	Lake	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,212	2,035	—	—	—
North Sonoma County Hospital District	Sonoma	14	C	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	8,128,476	10,288,754	2,650,000	—	—
North Tahoe Building Corporation	Placer	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	207,710	465,366	6,025,000	—	—
North Tahoe Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,735,262	5,880,148	441,646	—	—
North Tahoe Public Utility District	Placer	40.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,969,521	3,364,849	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,631,077	2,975,438	—	—	—
—	—	—	—	Water Enterprise	2,270,405	1,748,009	—	—	—
North Valley Schools Insurance Group	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,022,736	10,325,055	—	—	—
North Willows County Service Area (Glenn)	Glenn	34.	S	—	—	—	—	101,611	26,375
—	—	—	—	Drainage and Drainage Maintenance	32,004	110,589	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	\$ 28,819	\$ 4,787
—	—	—	—	Lighting and Lighting Maintenance	\$ 10,277	\$ 6,813	\$ —	—	—
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	82,135	17,048
—	—	—	—	Lighting and Lighting Maintenance	41,524	49,610	—	—	—
Northeast Willows Community Service District	Glenn	5.1	O	—	—	—	—	122,656	77,405
—	—	—	—	Drainage and Drainage Maintenance	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	103,516	122,356	—	—	—
Northeastern Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,207,066	2,144,364	—	—	—
Northern California Cities Self Insurance Fund	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	13,408,026	13,835,738	—	—	—
Northern California Community College Pool	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,319,728	2,239,624	—	—	—
Northern California Community Colleges Joint Powers Agency	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,908,766	6,698,696	—	—	—
Northern California Municipal Power Corporation No. 2	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	15,045,385	16,498,451	31,127,219	—	—
Northern California Municipal Power Corporation No. 3	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	64,432,508	62,448,081	180,275,307	—	—
Northern California Power Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	116,120,268	116,468,221	868,875,000	—	—
Northern California Regional Liability Excess Fund	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	23,319,977	21,888,273	—	—	—
Northern California School Insurance Group	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,290,538	5,666,813	—	—	—
Northern California Special Districts Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,195,357	730,988	—	—	—
Northern Inyo County Local Hospital District	Inyo	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	26,604,746	25,494,983	8,230,000	—	—
Northern Orange County Self-Funded Workers Compensation Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,414,645	5,755,626	—	—	—
Northern Salinas Valley Mosquito Abatement District	Monterey	21.	O	—	—	—	—	1,649,640	794,977
—	—	—	—	Pest Control	1,008,367	1,066,718	—	—	—
Northern Sierra Air Quality Management District	Nevada	1.5	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	858,660	937,770	—	—	—
Northern Sonoma County Air Pollution Control District	Sonoma	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,174,051	1,073,706	—	—	—
Northridge Water District	Sacramento	42.	O	—	—	—	—	—	—
Northstar Community Services District	Placer	5.1	O	—	—	—	—	2,750,400	1,320,830
—	—	—	—	Fire Protection	2,464,040	2,155,780	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,047,611	1,064,345	—	—	—
—	—	—	—	Water Enterprise	435,133	449,036	—	—	—
Northwest Airport Area Corporation	Orange	54.	O	Inactive	—	—	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Northwest Lassen Fire Protection District	Lassen	7.	O	—	—	—	—	\$ 9,364	\$ 3,333
—	—	—	—	Fire Protection	\$ 9,506	\$ 8,527	\$ —	—	—
Northwest Mosquito and Vector Control District	Riverside	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,575,827	1,367,972	—	—	—
Norwalk Community Facilities Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,735,087	4,110,087	53,880,000	—	—
Novato Fire Protection District	Marin	7.	O	—	—	—	—	31,503,090	12,334,517
—	—	—	—	Fire Protection	14,086,988	13,066,985	—	—	—
Novato Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,676,416	6,054,381	1,375,000	—	—
Noyo Harbor District	Mendocino	11.3	O	—	—	—	—	91,886	51,069
—	—	—	—	Harbor and Port Enterprise	524,910	419,607	482,739	—	—
Noyo Lighting District	Mendocino	18.	S	—	—	—	—	20,990	1,644
—	—	—	—	Lighting and Lighting Maintenance	1,644	3,235	—	—	—
Number 10006 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	1,495,807	516,414
—	—	—	—	Lighting and Lighting Maintenance	740,725	724,579	—	—	—
Number 10032 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	502,713	283,051
—	—	—	—	Lighting and Lighting Maintenance	284,866	272,888	—	—	—
Number 10038 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	805,965	85,683
—	—	—	—	Lighting and Lighting Maintenance	217,132	156,847	—	—	—
Number 10045 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	2,437,970	373,804
—	—	—	—	Lighting and Lighting Maintenance	662,184	564,752	—	—	—
Number 10049 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	20,675	3,934
—	—	—	—	Lighting and Lighting Maintenance	114,477	104,179	—	—	—
Number 10066 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	2,304,845	284,073
—	—	—	—	Lighting and Lighting Maintenance	358,983	483,509	—	—	—
Number 10075 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	216,831	51,492
—	—	—	—	Lighting and Lighting Maintenance	52,824	52,664	—	—	—
Number 10076 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	396,359	62
—	—	—	—	Lighting and Lighting Maintenance	157,751	149,428	—	—	—
Number 1472 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	613,734	165,552
—	—	—	—	Lighting and Lighting Maintenance	166,631	155,738	—	—	—
Number 1575 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	397,695	161,287
—	—	—	—	Lighting and Lighting Maintenance	162,184	100,854	—	—	—
Number 1616 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	1,081,113	68,431
—	—	—	—	Lighting and Lighting Maintenance	1,543,493	1,529,149	—	—	—
Number 1687 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	32,947,738	8,044,705
—	—	—	—	Lighting and Lighting Maintenance	9,246,431	10,472,372	—	—	—
Number 1697 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	2,413,829	716,673
—	—	—	—	Lighting and Lighting Maintenance	764,894	1,001,222	—	—	—
Number 1744 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	1,388,537	529,343
—	—	—	—	Lighting and Lighting Maintenance	533,217	353,021	—	—	—
Number 1866 Maintenance District (Los Angeles)	Los Angeles	19.	S	—	—	—	—	471,288	100,196
—	—	—	—	Lighting and Lighting Maintenance	146,777	152,216	—	—	—

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**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Nyjo Water District	San Joaquin	41.	O	Inactive	—	—	—	\$ —	\$ —
Oak Flat Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	410,237	336,483	—	—	—
Oak Grove Cemetery District (Fresno)	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	130,190	142,255	—	—	—
Oak Grove Cemetery District (Tuolumne)	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	12,000	7,179	—	—	—
Oak Hill Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	281,134	263,579	12,323	—	—
Oak Knoll Lighting District	Mendocino	18.	S	—	—	—	—	16,300	6,433
—	—	—	—	Lighting and Lighting Maintenance	6,433	3,809	—	—	—
Oak Knoll Sewer Maintenance District	San Mateo	35.3	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	42,273	35,004	—	—	—
Oak Park Subdivision Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Oak Valley Hospital District	Stanislaus	14.	O	—	—	—	—	—	—
Oakdale Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	842,769	973,368	70,074	—	—
Oakdale Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	4,293,456	1,808,909	—	—	—
—	—	—	—	Water Enterprise	6,709,367	6,731,549	470,587	—	—
Oakdale Irrigation District Financing Corporation	Stanislaus	54.1	O	Inactive	—	—	—	—	—
Oakdale Union Elementary School District Capital Facilities Corporation	Stanislaus	54.	O	Inactive	—	—	—	—	—
Oakland-Alameda County Coliseum Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	52,180,345	36,796,849	321,680,000	—	—
Oakland-Alameda County Coliseum, Inc.	Alameda	54.	O	Inactive	—	—	—	—	—
Oakley Fire Protection District	Contra Costa	7.	S	—	—	—	—	1,625,802	917,814
—	—	—	—	Fire Protection	1,101,466	212,957	—	—	—
Oakwood Lake Water District	San Joaquin	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	138,351	142,442	—	—	—
OBrien-Shasta Lake Estates Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
OBrien-Shasta Lake Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Occidental Community Services District	Sonoma	5.1	O	—	—	—	—	184,861	167,929
—	—	—	—	Fire Protection	226,616	457,095	215,250	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,439	9,260	—	—	—
—	—	—	—	Recreation and Park	3	—	—	—	—
—	—	—	—	Water Enterprise	89,768	96,532	24,705	—	—
Occidental County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	298,109	399,924	265,928	—	—
Ocean View Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	313,481	444,971	—	—	—
Oceano Community Services District	San Luis Obispo	5.1	O	—	—	—	—	1,225,554	465,318

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Oceano Community Services District — (continued)	San Luis Obispo	5.1	O	—	—	—	—	\$ 1,225,554	\$ 465,318
—	—	—	—	Fire Protection	\$ 539,780	\$ 465,318	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	666,983	552,956	148,000	—	—
—	—	—	—	Water Enterprise	1,390,403	1,347,854	668,056	—	—
Oceanside Building Authority District	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,903,853	3,984,561	15,925,000	—	—
—	—	—	—	Water Enterprise	1,895,922	2,211,323	—	—	—
Oceanside Public Financing Authority	San Diego	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,482,452	470,421	52,120,000	—	—
Oceanside Small Craft Harbor District	San Diego	11.5	C	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	4,954,317	5,075,040	4,658,425	—	—
Ocotillo Fire Protection District	Imperial	7.	O	—	—	—	—	—	—
Ojai Basin Groundwater Management Agency	Ventura	45.33	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,131	33,241	—	—	—
Ojai Valley Sanitary District (Ventura)	Ventura	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,571,747	5,856,829	21,531,437	—	—
Ojai Water Conservation District	Ventura	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,600	4,689	—	—	—
Olancho Community Services District	Inyo	5.1	O	—	—	—	—	200,000	103,086
—	—	—	—	Fire Protection	143,453	118,019	—	—	—
Olcese Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	335,493	479,366	170,205	—	—
Olivehurst Public Utility District	Yuba	40.3	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	389,030	490,586	—	—	—
—	—	—	—	Governmental Services	248,561	109,414	—	—	—
—	—	—	—	Recreation and Park	112,790	99,442	—	—	—
—	—	—	—	Waste Disposal Enterprise	705,328	951,081	—	—	—
—	—	—	—	Water Enterprise	898,819	1,109,889	1,442,000	—	—
Olivenhain Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	55,083	37,221	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,971,934	887,041	—	—	—
—	—	—	—	Water Enterprise	29,514,109	22,161,014	57,090,000	—	—
Olympic Tract Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,223	6,025	—	—	—
Omnitrans	San Bernardino	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	57,432,769	53,102,446	—	—	—
—	—	—	—	Transit Enterprise	5,036,012	7,502,746	—	—	—
Omochumne - Hartnell Water District	Sacramento	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,023,295	1,011,588	—	—	—
Opal Cliffs Recreation and Park District	Santa Cruz	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	30,365	34,563	—	—	—
Ophir Hill Fire Protection District	Nevada	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	350,201	242,732	—	—	—
Orange County Cemetery District	Orange	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Orange County Cemetery District — (continued)	Orange	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 2,826,250	\$ 3,221,282	\$ —	—	—
Orange County Cities Airport Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	216,147	182,128	—	—	—
Orange County Civic Center Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3	90	—	—	—
Orange County Fire Authority	Orange	50.	O	—	—	—	—	214,419,579	190,406,046
—	—	—	—	Fire Protection	170,367,387	190,953,756	28,965,809	—	—
Orange County Flood Control District	Orange	8.17	S	—	—	—	—	413,673,285	55,798,431
—	—	—	—	Flood Control and Water Conservation	86,329,193	59,026,216	—	—	—
Orange County Fringe Benefit Joint Powers Agreement	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,007,857	12,039,053	—	—	—
Orange County Public Facilities Corporation	Orange	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	73,047,304	72,987,195	649,013,790	—	—
Orange County Public Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,646,836	17,214,766	145,590,000	—	—
Orange County Sanitation District	Orange	31.	O	—	—	—	—	59,660,000	14,320,000
—	—	—	—	Waste Disposal Enterprise	170,495,883	137,288,553	364,975,000	—	—
Orange County Sanitation District Financing Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	11,433,204	22,458,204	364,975,000	—	—
Orange County Transportation Authority	Orange	38.1	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	203,501,846	193,357,618	9,805,000	—	—
—	—	—	—	Transit Enterprise	8,726,663	22,957,765	9,805,000	—	—
Orange County Vector Control District	Orange	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,360,002	6,797,759	—	—	—
Orange County Water District	Orange	45.11	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	79,718,879	99,398,686	347,308,505	—	—
Orange Cove Fire Protection District	Fresno	7.	O	—	—	—	—	277,995	155,477
—	—	—	—	Fire Protection	156,066	155,477	—	—	—
Orange Cove Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,415,758	4,831,730	17,745,000	—	—
Orange Cove Police Protection District	Fresno	25.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	29,276	24,446	—	—	—
Orange North - American Trade Rail Access Corridor Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,000	4,037,896	11,630,965	—	—
Orangevale Recreation and Park District	Sacramento	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,037,205	1,971,867	3,275,000	—	—
Orchard Dale Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,193,634	1,989,219	169,112	—	—
Orcutt Fire Protection District	Santa Barbara	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	130,028	114,653	143,794	—	—
Ord Community Services District	Glenn	5.1	O	—	—	—	—	71,776	13,035

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ord Community Services District — (continued)	Glenn	5.1	O	—	—	—	—	\$ 71,776	\$ 13,035
—	—	—	—	Recreation and Park	\$ 15,044	\$ 8,474	\$ —	—	—
Ord Fire Protection District	Glenn	7.	O	—	—	—	—	29,704	14,757
—	—	—	—	Fire Protection	22,744	42,558	—	—	—
Orestimba Creek Flood Control District	Stanislaus	8.32	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,263	6,058	—	—	—
Organization of Self- Insured Schools	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,804,597	3,337,104	—	—	—
Orick Community Services District	Humboldt	5.1	O	—	—	—	—	20,660	19,266
—	—	—	—	Fire Protection	43,625	38,715	—	—	—
—	—	—	—	Water Enterprise	54,398	59,995	125,565	—	—
Orland Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	244,355	320,246	—	—	—
Orland Fire Protection District	Glenn	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	108,034	56,672	—	—	—
Orland-Artois Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,466,431	2,309,189	17,433,081	—	—
Orleans Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	77,833	113,520	144,838	—	—
Oro Loma Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	15,583,903	12,405,141	7,665,000	—	—
Oro Loma Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	108,623	108,138	—	—	—
Oro Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	32,780	10,644
—	—	—	—	Lighting and Lighting Maintenance	20,850	24,915	—	—	—
Orosi Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	71,062	75,110	—	—	—
Orosi Public Utility District	Tulare	40.1	O	—	—	—	—	127,654	33,000
—	—	—	—	Waste Disposal Enterprise	815,575	676,408	317,000	—	—
—	—	—	—	Water Enterprise	752,858	566,964	—	—	—
Oroville Cemetery District	Butte	4.	O	—	—	—	—	539,496	123,934
—	—	—	—	Cemetery	578,068	523,646	—	—	—
Oroville Mosquito Abatement District	Butte	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	56,442	61,830	—	—	—
Otay Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,994,861	4,229,606	—	—	—
—	—	—	—	Water Enterprise	41,215,511	43,645,223	39,527,665	—	—
Overlook Road Maintenance District	Santa Clara	28.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,532	5,554	—	—	—
Owl Creek Flood Control and Water Conservation District	Modoc	8.2	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2	—	—	—	—
Oxnard Drainage District No. 1 (Ventura)	Ventura	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	20,383	37,019	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Oxnard Drainage District No. 2 (Ventura)	Ventura	6.2	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 102,625	\$ 114,460	\$ —	—	—
Oxnard Harbor District	Ventura	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	9,539,349	8,967,196	24,570,000	—	—
Pacheco Pass Water District	San Benito	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	21,611	16,548	—	—	—
Pacheco Storm Water District (San Benito)	San Benito	37.3	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	931	—	—	—	—
Pacheco Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,341,017	1,096,456	1,683,271	—	—
Pacific Fire Protection District	Sacramento	7.	O	—	—	—	—	4,866,448	1,877,351
—	—	—	—	Fire Protection	1,895,736	1,097,074	—	—	—
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	31.	S	—	—	—	—	270,942	56,768
—	—	—	—	Waste Disposal Enterprise	847,290	689,688	—	—	—
Pacific Manor Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	3,066	879
—	—	—	—	Lighting and Lighting Maintenance	892	803	—	—	—
Pacific Reefs Water District	Mendocino	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,692	15,247	—	—	—
Pacific Shores Water District	Del Norte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	177,385	157,977	—	—	—
Pacific View Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	555	309	—	—	—
Padre Dam Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,931,307	2,377,581	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,295,772	9,474,792	7,895,192	—	—
—	—	—	—	Water Enterprise	24,545,834	23,812,740	18,954,408	—	—
Pajaro County Sanitation District (Monterey)	Monterey	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	937,573	849,906	391,000	—	—
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	37.2	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	676,413	781,489	—	—	—
Pajaro Valley Cemetery District	Santa Cruz	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	622,236	484,540	—	—	—
Pajaro Valley Fire Protection Service	Santa Cruz	7.	O	—	—	—	—	2,802,976	794,482
—	—	—	—	Fire Protection	1,245,386	1,494,118	—	—	—
Pajaro Valley Water Management Agency	Santa Cruz	45.32	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	5,301,830	9,795,894	29,744,663	—	—
Pajaro/Sunny Mesa Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	126,637	115,922	—	—	—
—	—	—	—	Water Enterprise	546,914	575,166	—	—	—
Palm Drive Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	18,591,347	20,245,988	9,640,000	—	—
Palm Ranch Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	950,544	874,277	380,234	—	—
Palm Springs Cemetery District	Riverside	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Palm Springs Cemetery District — (continued)	Riverside	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 1,153,005	\$ 636,656	\$ —	—	—
Palm Springs Desert Resorts Convention and Visitors Bureau	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,948,092	4,484,435	—	—	—
Palmdale Civic Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,657,908	10,695,567	102,906,263	—	—
Palmdale Water District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,684,008	19,182,220	19,450,000	—	—
Palmer Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,706	80,233	28,495	—	—
—	—	—	—	Water Enterprise	75,919	131,164	71,835	—	—
Palo Alto Public Improvement Corporation	Santa Clara	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,336,844	2,495,293	12,905,000	—	—
Palo Cedro Sewer Maintenance (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Palo Verde Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	263,102	257,030	610,000	—	—
Palo Verde County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	113,010	125,208	187,900	—	—
Palo Verde Irrigation District	Riverside	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,452,354	7,041,621	638,274	—	—
Palo Verde Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
Palo Verde Valley Hospital District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Health	82,715	44,814	—	—	—
Palo Verde Valley Library District	Riverside	17.2	O	—	—	—	—	—	—
—	—	—	—	Library Services	231,508	178,578	—	—	—
Palo Verde Valley Transit Agency	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	369,957	410,488	—	—	—
Palomar Pomerado Hospital District	San Diego	14.	O	—	—	—	—	32,501,539	8,317,173
—	—	—	—	Hospital Enterprise	304,961,795	279,780,883	96,292,085	—	—
Palos Verdes Library District	Los Angeles	17.1	O	—	—	—	—	7,355,496	7,390,620
—	—	—	—	Library Services	5,942,093	6,560,050	12,570,000	—	—
Palos Verdes Peninsula Transportation Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,282,280	1,282,280	—	—	—
—	—	—	—	Transit Enterprise	167,863	167,863	—	—	—
Panoche Drainage District (Fresno)	Fresno	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,145,198	2,507,252	1,411,352	—	—
Panoche Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	25	—	—	—	—
Panoche Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,368,274	6,678,702	6,088,632	—	—
Paradise Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	344,352	343,993	—	—	—
Paradise Estates Permanent Road Division	Marin	29.	S	—	—	—	—	38,954	21,723

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Paradise Estates Permanent Road Division — (continued)	Marin	29.	S	—	—	—	—	\$ 38,954	\$ 21,723
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	21,755	\$ 10,147	\$ —	—	—
Paradise Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	21,686	6,483	—	—	—
Paradise Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,232,472	4,585,798	14,236,880	—	—
Paradise Recreation and Park District	Butte	27.1	O	—	—	—	—	1,715,937	967,468
—	—	—	—	Recreation and Park	1,695,829	1,587,990	—	—	—
Paradise Unified School District School Building Corporation	Butte	54.	O	Inactive	—	—	—	—	—
Paramount Parking Authority	Los Angeles	22.	C	Inactive	—	—	—	—	—
Park and Recreation District Employee Compensation (PARDEC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,416,123	2,377,922	—	—	—
Parker Dam Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
Parking Authority of the City of Beverly Hills	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Corona	Riverside	22.	O	—	—	—	—	—	—
—	—	—	—	Parking	121,782	151,247	—	—	—
Parking Authority of the City of Fresno	Fresno	22.	O	Inactive	—	—	—	—	—
Parking Authority of the City of Fullerton	Orange	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Hawthorne	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,001,028	973,750	—	—	—
Parking Authority of the City of Industry	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	762	195,225	—	—	—
Parking Authority of the City of Inglewood	Los Angeles	22.	C	—	—	—	—	—	—
Parking Authority of the City of La Mesa	San Diego	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	507,026	513,193	2,180,000	—	—
Parking Authority of the City of Long Beach	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	363,301	526,323	5,035,000	—	—
Parking Authority of the City of National City	San Diego	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Oakdale	Stanislaus	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	21,726	23,441	—	—	—
Parking Authority of the City of Redondo Beach	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Riverside	Riverside	22.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	39,361	545,443	—	—	—
Parking Authority of the City of San Fernando	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of San Jose	Santa Clara	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Santa Marka	Santa Barbara	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of Santa Monica	Los Angeles	22.	C	—	—	—	—	—	—
—	—	—	—	Parking	1,664,450	2,208,012	10,480,000	—	—
Parking Authority of the City of Upland	San Bernardino	22.	C	Inactive	—	—	—	—	—
Parking Authority of the City of West Covina	Los Angeles	22.	C	Inactive	—	—	—	—	—
Parlier Cemetery District	Fresno	4.	O	—	—	—	—	105,061	32,899
—	—	—	—	Cemetery	116,411	98,944	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Pasadena Civic Improvement Corporation	Los Angeles	54.1	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 8,662,555	\$ 7,333,406	\$ 66,583,505	—	—
Pasadena Glen Community Services District	Los Angeles	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	17,584	30,824	—	—	—
Pasadena Public Financing Authority	Los Angeles	50	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,390,619	8,494,448	127,986,082	—	—
Pasatiempo-Rolling Woods Sewer Maintenance District (Santa Cruz)	Santa Cruz	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,095	—	—	—	—
Paskenta Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,230	14,899	—	—	—
Paskenta Community Services District	Tehama	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	38,264	45,242	95,135	—	—
Paso Robles Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	429,549	329,215	—	—	—
Paso Robles Joint Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,207,814	7,215,794	2,580,000	—	—
Patrick Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,230	1,320	—	—	—
Patterson Cemetery District	Stanislaus	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	176,637	145,110	—	—	—
Patterson Gateway Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,664	2,123	—	—	—
Patterson Tract Community Service District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	35,177	28,251	—	—	—
Patterson Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,446,191	1,966,212	—	—	—
Pauma Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,759	10,093	—	—	—
Pauma Valley Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	584,728	636,573	—	—	—
—	—	—	—	Waste Disposal Enterprise	321,881	282,065	—	—	—
Peach Blossom Estates Street Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	829	400	—	—	—
Peaks Pike Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,087	5,055	—	—	—
Peardale-Chicago Park Fire Protection District	Nevada	7.	O	—	—	—	—	281,023	—
—	—	—	—	Fire Protection	353,674	299,191	—	—	—
Pebble Beach Community Services District	Monterey	5.1	O	—	—	—	—	10,098,704	7,267,831
—	—	—	—	Fire Protection	5,845,868	4,633,656	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,162,690	3,244,768	—	—	—
Pegnan Acres Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Peninsula Corridor Joint Powers Board	San Mateo		0	—	—	—	—	\$ —	\$ —
—	—	—	—	Transit Enterprise	\$ 64,854,818	\$ 77,743,991	\$ 56,145,000	—	—
Peninsula Fire Protection District	Plumas	7.	0	—	—	—	—	242,219	269,998
—	—	—	—	Fire Protection	639,243	523,198	—	—	—
Peninsula Health Care District	San Mateo	14.	0	—	—	—	—	—	—
—	—	—	—	Health	5,518,901	3,259,301	—	—	—
Peninsula Library System District	San Mateo	50.	0	—	—	—	—	—	—
—	—	—	—	Library Services	7,932,506	7,883,112	3,202,161	—	—
Peninsula Water Agency	San Mateo	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	24	—	—	—	—
Penn Valley Fire Protection District	Nevada	7.	0	—	—	—	—	—	—
—	—	—	—	Ambulance Service	543,065	771,326	—	—	—
—	—	—	—	Fire Protection	650,514	1,195,136	—	—	—
Penngrove Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,219	9,047	—	—	—
Penryn Fire Protection District	Placer	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	373,698	331,436	—	—	—
Penryn Lighting District	Placer	18.	S	—	—	—	—	45,299	5,154
—	—	—	—	Lighting and Lighting Maintenance	5,157	2,879	—	—	—
Peoria Cemetery District	Yuba	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	23,833	22,832	—	—	—
Perimeter Road Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	51,139	77,118	—	—	—
Permanent Road Division District No. 1323	Shasta	29.	S	—	—	—	—	4,961	3,327
—	—	—	—	Streets and Roads - Construction and Maintenance	682	2,196	—	—	—
Permanent Road Division District No. 1324	Shasta	29.	S	Inactive	—	—	—	—	—
Permanent Road Division District No. 1325	Shasta	29.	S	Inactive	—	—	—	—	—
Permanent Road Division No. 1001	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	14,941	18,483	6,980	—	—
Permanent Road Division No. 1002	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,993	7,180	9,690	—	—
Permanent Road Division No. 1003	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	8,288	14,982	18,180	—	—
Permanent Road Division No. 1004	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	7,395	11,372	17,496	—	—
Permanent Road Division No. 1005	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,289	26,903	36,760	—	—
Permanent Road Division No. 1006	San Diego	29.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Permanent Road Division No. 1006 — (continued)	San Diego	29.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and Maintenance	30	\$ —	\$ —	—	—
Permanent Road Division No. 1007	San Diego	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	18,693	7,125	—	—	—
Permanent Road Division No. 1008	San Diego	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	22,612	29,741	52,242	—	—
Permanent Road Division No. 1009	San Diego	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	6,670	8,709	16,620	—	—
Permanent Road Division No. 1010	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	178,921	581,211	402,994	—	—
Permanent Road Division No. 1011	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	19,125	25,745	57,208	—	—
Permanent Road Division No. 1012	San Diego	29	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	152,359	409,880	282,505	—	—
Perris Public Financing Authority	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,932,975	3,855,558	52,270,000	—	—
Perris Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	284,173	164,628	—	—	—
Pescadero Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Lighting and Lighting Maintenance	9,919	2,124	—	—	—
Petaluma Health Care District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Health	3,636,053	6,528,819	2,248,519	—	—
Petrolia Cemetery District	Humboldt	4.	O	—	—	—	—	16,720	2,772
—	—	—	—	Cemetery	5,323	5,465	—	—	—
Petrolia Fire Protection District	Humboldt	7.	O	—	—	—	—	36,761	15,640
—	—	—	—	Fire Protection	18,683	27,928	—	—	—
Phillipsville Community Services District	Humboldt	5.1	O	Inactive	—	—	—	—	—
Picard Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	15,238	13,292	—	—	—
Pico Rivera Public Finance Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
Pico Rivera Water Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,018,374	7,496,928	62,035,000	—	—
Pico Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,815,229	2,325,486	1,030,000	—	—
Piercy Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,997	7,664	591	—	—
Pine Acres Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	35,010	8,864	8,500	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Pine Cove Water District	Riverside	42.	O	—	—	—	—	\$ 3,167,679	\$ 115,520
—	—	—	—	Water Enterprise	\$ 533,528	\$ 475,941	\$ —	—	—
Pine Creek Cemetery District	Butte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,342	4,667	—	—	—
Pine Grove Cemetery District	Shasta	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	69,460	52,736	—	—	—
Pine Grove Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	232,887	211,280	41,019	—	—
Pine Grove Mosquito Abatement District	Shasta	21.	O	—	—	—	—	163,422	63,246
—	—	—	—	Pest Control	62,521	63,246	—	—	—
Pine Valley County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	84,903	59,411	140,919	—	—
Pine Valley Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	216,540	194,454	59,929	—	—
Pinedale County Water District	Fresno	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	674,608	638,217	—	—	—
—	—	—	—	Water Enterprise	581,897	683,861	—	—	—
Pinedale Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	300,759	238,860	—	—	—
Pinyon Pines County Water District	Riverside	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	44,944	41,968	—	—	—
Pioneer Cemetery District	Inyo	4.	O	—	—	—	—	274,269	145,449
—	—	—	—	Cemetery	240,633	208,364	—	—	—
Pioneer Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	676,273	832,616	—	—	—
Pioneers Memorial Hospital District	Imperial	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	46,912,487	46,383,346	24,988,834	—	—
Pioneers Memorial Hospital Public Facilities Corporation	Imperial	54.	O	Inactive	—	—	—	—	—
Piru Cemetery District	Ventura	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	14,092	11,960	—	—	—
Pismo Beach Public Financing Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	656,832	663,583	5,424,448	—	—
Pit Resource Conservation District	Lassen	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	25,796	12,497	—	—	—
Pittsburg Unified School District Financing Corporation	Contra Costa	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	886,901	973,303	13,470,000	—	—
Pixley Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,730,202	1,494,660	—	—	—
Pixley Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	272,683	180,794	—	—	—
—	—	—	—	Water Enterprise	316,089	195,611	—	—	—
Placentia Civic Center Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	72,292	75,118	145,000	—	—
Placentia Library District	Orange	17.1	O	—	—	—	—	2,554,650	1,451,738

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Placentia Library District — (continued)	Orange	17.1	O	—	—	—	—	\$ 2,554,650	\$ 1,451,738
—	—	—	—	Library Services	\$ 1,764,390	\$ 1,539,203	\$ 145,000	—	—
Placer County Air Pollution Control District	Placer	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,462,289	1,855,970	—	—	—
Placer County Flood Control and Water Conservation District	Placer	8.4	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,105,113	360,970	—	—	—
Placer County Resource Conservation District	Placer	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	627,473	595,433	—	—	—
Placer County Water Agency	Placer	45.12	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	14,389,658	7,436,875	41,550,000	—	—
—	—	—	—	Water Enterprise	66,855,317	24,412,677	60,047,595	—	—
Placer Foothills Consolidated Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,150,397	2,784,240	428,755	—	—
Placer Hills Fire Protection District	Placer	7.	O	—	—	—	—	550,826	558,968
—	—	—	—	Fire Protection	1,075,732	976,816	22,347	—	—
Placer Northstar Public Facilities Corporation	Placer	54.	O	Inactive	—	—	—	—	—
Placerville Municipal Sewer District No. 1	El Dorado	35.1	C	Inactive	—	—	—	—	—
Placerville Municipal Sewer District No. 2	El Dorado	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	436	—	—	—	—
Plainsburg Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	64,952	77,170	—	—	—
Plainview Public Utility District	Kern	40.1	O	—	—	—	—	—	—
Plainview Water District	San Joaquin	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	883,768	575,323	27,238	—	—
Planada Community Services District	Merced	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	365,794	382,208	248,000	—	—
—	—	—	—	Water Enterprise	393,745	317,181	74,997	—	—
Planning and Service Area II Area Agency On Aging	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	322,862	312,379	—	—	—
Pleasant Grove Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	23,388	17,671	—	—	—
Pleasant Hill - Martinez Joint Facilities Agency	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,838,617	6,838,617	—	—	—
Pleasant Hill Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	3,453,982	1,755,000
—	—	—	—	Recreation and Park	5,458,239	5,633,778	3,455,566	—	—
Pleasant Valley County Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,910,051	2,323,951	1,073,272	—	—
Pleasant Valley Recreation and Park District	Ventura	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	5,623,883	6,366,215	56,673	—	—
Pleasant Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	399,875	311,589	—	—	—
Pleasanton Joint Powers Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,687,935	5,869,007	11,830,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Plumas Brophy Fire Protection District	Yuba	7.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 100,441	\$ 144,099	\$ —	—	—
Plumas County Flood Control and Water Conservation District	Plumas	8.18	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	622,971	595,788	—	—	—
Plumas Eureka Community Services District	Plumas	5.1	O	—	—	—	—	47,847	22,549
—	—	—	—	Fire Protection	72,760	75,646	—	—	—
—	—	—	—	Waste Disposal Enterprise	195,013	216,249	505,000	—	—
—	—	—	—	Water Enterprise	133,840	141,852	—	—	—
Plumas Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	14,236,601	13,673,322	1,131,355	—	—
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	40,119	8,827
—	—	—	—	Lighting and Lighting Maintenance	20,258	23,519	—	—	—
Point Dume Community Services District	Los Angeles	5.1	O	—	—	—	—	—	—
Point Montara Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,365,192	1,571,882	—	—	—
Pomerado Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	595,928	707,387	—	—	—
Pomerado Hospital Authority	San Diego	50.	O	Inactive	—	—	—	—	—
Pomona Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,731,584	13,734,720	199,430,000	—	—
Pomona Schools Financing Corporation Pomona Unified School District	Los Angeles	54.1	O	Inactive	—	—	—	—	—
Pomona Valley Transportation Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,562,052	1,456,278	—	—	—
—	—	—	—	Transit Enterprise	1,166,143	974,381	—	—	—
Pond - Shafter - Wasco Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	162,188	157,343	—	—	—
Ponderosa Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	69,419	74,082	40,362	—	—
—	—	—	—	Water Enterprise	50,167	55,703	—	—	—
Pope Valley Cemetery District	Napa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8	—	—	—	—
Poplar Community Service District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,869	1,046	—	—	—
—	—	—	—	Waste Disposal Enterprise	181,150	236,479	577,000	—	—
—	—	—	—	Water Enterprise	164,599	199,688	231,818	—	—
Port San Luis Harbor District	San Luis Obispo	11.2	O	—	—	—	—	13,031,348	1,905,110
—	—	—	—	Harbor and Port Enterprise	817,651	1,026,251	116,610	—	—
—	—	—	—	Police Protection and Personal Safety	617,667	632,513	—	—	—
—	—	—	—	Recreation and Park	1,446,944	1,316,359	—	—	—
Porter Vista Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	487,411	448,964	795,000	—	—
Porterville Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	662,649	526,820	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Porterville Irrigation District	Tulare	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 1,227,234	\$ 1,238,157	\$ 16,745	—	—
Porterville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	236,265	146,710	—	—	—
Porterville Schools Improvement Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,427	1,362,879	6,585,000	—	—
Portola Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	52,942	42,361	—	—	—
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	494	—	—	—	—
Poso Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	773	531	—	—	—
Post Mountain Public Utility District	Trinity	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	84,880	105,674	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,922	2,930	—	—	—
Potter Valley Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,631	13,927	—	—	—
Potter Valley Community Services District	Mendocino	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	48,902	37,951	—	—	—
Potter Valley Irrigation District	Mendocino	52.	O	—	—	—	—	161,668	170,163
—	—	—	—	Water Enterprise	369,468	233,646	—	—	—
Prattville-Almanor Fire Protection District	Plumas	7.	O	—	—	—	—	56,600	20,251
—	—	—	—	Fire Protection	41,718	15,225	—	—	—
Princeton - Codora - Glenn Irrigation District	Colusa	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,009,971	1,188,384	431,733	—	—
Princeton Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	9,233	9,743	—	—	—
Princeton Fire Protection District	Colusa	7.	O	—	—	—	—	69,467	44,647
—	—	—	—	Fire Protection	54,657	30,462	—	—	—
Princeton Water Works District (Colusa)	Colusa	49.	O	—	—	—	—	8,647	6,774
—	—	—	—	Waste Disposal Enterprise	22,496	21,004	20,000	—	—
—	—	—	—	Water Enterprise	34,983	30,365	126,000	—	—
Proberta Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	107,571	131,283	—	—	—
Provident Irrigation District	Glenn	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	814,867	1,370,935	—	—	—
Public Agencies Self-Insurance System	San Diego	50.	O	—	—	—	—	—	—
Public Agency Risk Sharing Authority of California (PARSAC)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,711,847	6,174,196	—	—	—
Public Agency Self Insurance System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	400,397	311,295	—	—	—
Public Agency Self-Insurance Agency	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,640,909	2,097,489	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Public Cable Television Authority	Orange	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Television Translator Station Facilities	\$ 2,913,227	\$ 2,821,586	\$ —	—	—
Public Entity Risk Management Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,366,446	3,970,743	—	—	—
Puente Basin Water Agency	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,619	13,347	—	—	—
Purissima Hills Water District	Santa Clara	42.	O	—	—	—	—	739,109	362,051
—	—	—	—	Water Enterprise	3,406,650	2,843,939	—	—	—
Quail Valley Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	80,182	48,673	—	—	—
Quartz Hill Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,571,560	2,946,012	—	—	—
Questhaven Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,111	2,561	—	—	—
Quincy Community Services District	Plumas	5.1	S	—	—	—	—	415,535	93,219
—	—	—	—	Waste Disposal Enterprise	701,077	809,437	5,491	—	—
—	—	—	—	Water Enterprise	662,098	591,509	1,913,473	—	—
Quincy Fire Protection District	Plumas	7.	O	—	—	—	—	391,810	185,603
—	—	—	—	Fire Protection	189,718	205,951	—	—	—
Quincy Lighting District	Plumas	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	24,151	69,838	—	—	—
Quincy-La Porte Cemetery District	Plumas	4.	O	—	—	—	—	235,414	90,569
—	—	—	—	Cemetery	124,442	135,522	—	—	—
R L C Investment Tract 1402 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Rabb Park Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	45,216	49,464	—	—	—
Rag Gulch Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,467,819	1,844,144	60,382	—	—
Railroad Flat Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,520	6,215	—	—	—
Rainbow Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,600,783	1,897,471	—	—	—
—	—	—	—	Water Enterprise	20,116,767	19,860,892	3,090,000	—	—
Rains Creek Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	83,926	110,849	506,203	—	—
Raisin City Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	62,757	18,832	—	—	—
Ramirez Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	340,263	340,704	—	—	—
Ramona Avenue Permanent Road Division	Marin	29.	S	Inactive	—	—	—	—	—
Ramona Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	210,951	168,077	—	—	—
Ramona Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,274,764	3,416,880	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ramona Municipal Water District — (continued)	San Diego	44.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 73,261	\$ 133,343	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	3,015,428	3,473,118	—	—	—
—	—	—	—	Water Enterprise	16,637,486	14,464,952	11,240,861	—	—
Ramona Public Facilities Corporation	San Diego	54.1	O	Inactive	—	—	—	—	—
Ranch House Estates Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,891	2,209	—	—	—
Rancho Adobe Fire Protection District	Sonoma	7.	O	—	—	—	—	2,233,197	2,121,838
—	—	—	—	Fire Protection	2,400,524	2,421,087	—	—	—
Rancho California Water District	Riverside	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,260,263	5,711,488	—	—	—
—	—	—	—	Water Enterprise	67,346,978	54,720,384	256,769,290	—	—
Rancho Cucamonga Fire Protection	San Bernardino	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	15,161,644	14,522,000	—	—	—
Rancho Cucamonga Public Improvement Corporation	San Bernardino	54.1	O	Inactive	—	—	—	—	—
Rancho Murieta Community Services District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	170,347	157,852	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,052,761	998,644	—	—	—
—	—	—	—	Waste Disposal Enterprise	978,064	1,159,383	—	—	—
—	—	—	—	Water Enterprise	1,958,924	1,380,309	—	—	—
Rancho Rinconada Recreation and Park District	Santa Clara	27.1	O	—	—	—	—	305,300	295,374
—	—	—	—	Recreation and Park	318,844	289,398	—	—	—
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	33,194	7,047
—	—	—	—	Drainage and Drainage Maintenance	1,840	1,840	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	868	868	—	—	—
—	—	—	—	Water Enterprise	46,606	52,706	—	—	—
Rancho Santa Fe Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	97,899	100,504	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	391,592	402,017	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,723,546	2,437,626	—	—	—
Rancho Santa Fe Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,212,203	6,225,151	—	—	—
Rancho Saucos Water District	Tehama	41.	O	Inactive	—	—	—	—	—
Rancho Simi Recreation and Park District	Ventura	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	16,443,978	16,969,930	680,000	—	—
Rancho Simi Recreation and Park District Public Facilities Corporation	Ventura	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	186,343	197,113	1,235,000	—	—
Rancho Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	1,566	503
—	—	—	—	Lighting and Lighting Maintenance	631	622	—	—	—
Rand Communities Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	217,084	188,082	177,489	—	—
Ravenswood Lighting District	San Mateo	18.	S	—	—	—	—	294,426,662	188,898,607

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ravenswood Lighting District — (continued)	San Mateo	18.	S	—	—	—	—	\$ 294,426,662	\$ 188,898,607
—	—	—	—	Lighting and Lighting Maintenance	\$ 139,270	\$ 92,231	\$ —	—	—
Raymus Village Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	196,780	56,318
—	—	—	—	Drainage and Drainage Maintenance	1,931	1,931	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,952	13,952	—	—	—
—	—	—	—	Waste Disposal Enterprise	64,546	64,546	—	—	—
—	—	—	—	Water Enterprise	78,610	61,716	—	—	—
Reclamation District No. 1	San Joaquin	26.19	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	130,001	106,533	—	—	—
Reclamation District No. 10	Yuba	26.2	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	16,461	22,794	—	—	—
Reclamation District No. 1000	Sacramento	26.10	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	3,549,275	4,038,080	—	—	—
Reclamation District No. 1001	Sutter	26.11	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	697,067	661,356	—	—	—
Reclamation District No. 1002	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	15,299	41,343	—	—	—
Reclamation District No. 1004	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	61,582	48,177	—	—	—
—	—	—	—	Water Enterprise	1,157,083	1,293,159	751,181	—	—
Reclamation District No. 1007	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	42,250	30,049	—	—	—
Reclamation District No. 108	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,302,959	2,448,471	1,313,080	—	—
—	—	—	—	Water Enterprise	1,649,739	1,497,334	—	—	—
Reclamation District No. 150	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	150,235	144,019	164,768	—	—
Reclamation District No. 1500	Sutter	26.12	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,135,404	1,201,045	—	—	—
Reclamation District No. 1600	Yolo	26.13	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	47,457	84,063	—	—	—
Reclamation District No. 1601	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	459,540	613,097	—	—	—
Reclamation District No. 1602	Stanislaus	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 1606	Fresno	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	82,658	13,667	—	—	—
Reclamation District No. 1607	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	239,400	335,256	—	—	—
Reclamation District No. 1608	San Joaquin	26.1	O	—	—	—	—	288,321	142,497
—	—	—	—	Land Reclamation and Levee Maintenance	334,571	150,614	—	—	—
Reclamation District No. 1614	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	121,154	101,683	—	—	—
Reclamation District No. 1618	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	110,034	83,532	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 1660	Sutter	26.14	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	182,815	183,835	—	—	—
Reclamation District No. 1663	Santa Clara	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 17	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	188,812	151,133	—	—	—
Reclamation District No. 2	San Joaquin	26.19	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	337,857	327,702	—	—	—
Reclamation District No. 2021	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	158	41	—	—	—
Reclamation District No. 2023	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	401,997	490,519	—	—	—
Reclamation District No. 2024	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	578,876	448,846	—	—	—
Reclamation District No. 2025	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	99,779	57,969	—	—	—
Reclamation District No. 2026	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	560,698	1,002,799	—	—	—
Reclamation District No. 2027	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	833,265	396,446	—	—	—
Reclamation District No. 2028	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	424,408	351,031	—	—	—
Reclamation District No. 2029	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	308,310	316,927	218,000	—	—
Reclamation District No. 2030	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	2,326,657	3,060,385	—	—	—
Reclamation District No. 2031	Stanislaus	26.16	0	Inactive	—	—	—	—	—
Reclamation District No. 2033	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	315,337	287,437	—	—	—
Reclamation District No. 2035	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	332,720	217,374	540,000	—	—
—	—	—	—	Water Enterprise	1,745,081	1,608,082	—	—	—
Reclamation District No. 2037	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	368,677	375,745	180,492	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Reclamation District No. 2038	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	354,475	711,425	—	—	—
Reclamation District No. 2039	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	262,322	441,584	—	—	—
Reclamation District No. 2040	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	222,333	250,190	—	—	—
Reclamation District No. 2041	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	122,204	128,194	—	—	—
Reclamation District No. 2042	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,241,109	1,035,550	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2044	San Joaquin	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	289,842	104,683	—	—	—
Reclamation District No. 2047	Colusa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	12,005	44,777	—	—	—
Reclamation District No. 2049	Santa Cruz	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	8,374	16,646	—	—	—
Reclamation District No. 2054	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	35,132	27,166	—	—	—
Reclamation District No. 2056	Sutter	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	50,117	29,339	—	—	—
Reclamation District No. 2058	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	626,592	578,562	—	—	—
Reclamation District No. 2059	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,190,136	1,138,749	56,628	—	—
Reclamation District No. 2060	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	60,728	47,208	—	—	—
Reclamation District No. 2061	Sonoma	26.1	O	Inactive	—	—	—	—	—
Reclamation District No. 2062	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	192,317	143,298	—	—	—
Reclamation District No. 2063	Stanislaus	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	50,443	48,170	—	—	—
Reclamation District No. 2064	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	121,941	154,709	—	—	—
—	—	—	—	Water Enterprise	79,722	75,716	—	—	—
Reclamation District No. 2065	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	35,560	72,180	26,000	—	—
Reclamation District No. 2067	Sacramento	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	238,257	420,529	5,000	—	—
Reclamation District No. 2068	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	819,764	997,606	—	—	—
Reclamation District No. 2069	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	17,630	26,876	—	—	—
Reclamation District No. 2070	Lake	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	17,093	10,966	—	—	—
Reclamation District No. 2071	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	75,077	95,284	—	—	—
Reclamation District No. 2072	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	331,067	148,572	—	—	—
Reclamation District No. 2074	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	547,765	670,845	—	—	—
Reclamation District No. 2075	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	43,880	39,230	—	—	—
Reclamation District No. 2084	Solano	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	60,000	130,047	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2085	San Joaquin	26.1	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 12,490	\$ 27,066	\$ —	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	—	—	—	—	—
Reclamation District No. 2086	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	71,308	181,049	35,000	—	—
Reclamation District No. 2089	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	28,089	11,852	—	—	—
Reclamation District No. 2090	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	433,096	812,377	—	—	—
Reclamation District No. 2091	Stanislaus	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,132	3,555	—	—	—
Reclamation District No. 2092	Stanislaus	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2093	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	242	5,148	—	—	—
Reclamation District No. 2094	San Joaquin	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2095	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	28,717	28,519	—	—	—
Reclamation District No. 2096	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	17,684	6,379	—	—	—
Reclamation District No. 2098	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	11,840	5,749	—	—	—
Reclamation District No. 2101	Stanislaus	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2103	Yuba	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	38,371	41,883	—	—	—
Reclamation District No. 2104	Solano	26.1	0	—	—	—	—	—	—
Reclamation District No. 2106	Glenn	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	175	43	—	—	—
Reclamation District No. 2107	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	19,697	29,172	—	—	—
Reclamation District No. 2109	Napa	26.1	0	—	—	—	—	108,977	8,520
—	—	—	—	Waste Disposal Enterprise	146,117	347,569	—	—	—
Reclamation District No. 2110	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	448,852	442,555	—	—	—
Reclamation District No. 2111	Sacramento	26.1	0	—	—	—	—	—	—
Reclamation District No. 2112	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	27,403	17,738	—	—	—
Reclamation District No. 2113	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	204,001	167,109	—	—	—
Reclamation District No. 2114	San Joaquin	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2115	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	11,442	11,221	—	—	—
Reclamation District No. 2116	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	831	714	—	—	—
Reclamation District No. 2117	Contra Costa	26.1	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 2117 — (continued)	Contra Costa	26.1	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	34,857	30,473	—	—	—
Reclamation District No. 2119	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	103,727	189,736	67,445	—	—
Reclamation District No. 2121	Contra Costa	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2122	Contra Costa	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	150,891	42,492	—	—	—
Reclamation District No. 2124	Sacramento	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 2125	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	87,521	78,364	—	—	—
Reclamation District No. 3	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	611,958	379,323	—	—	—
Reclamation District No. 307	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	127,883	130,119	—	—	—
Reclamation District No. 317	Sacramento	26.4	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	80,127	62,034	—	—	—
Reclamation District No. 341	Sacramento	26.1	0	—	—	—	—	478,225	478,225
—	—	—	—	Land Reclamation and Levee Maintenance	2,342,083	2,997,424	21,084	—	—
Reclamation District No. 348	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,723,832	618,271	—	—	—
Reclamation District No. 349	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	45,476	47,669	—	—	—
Reclamation District No. 38	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	518,802	482,976	—	—	—
Reclamation District No. 404	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	17,272	45,480	—	—	—
Reclamation District No. 407	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	42,140	159,010	—	—	—
Reclamation District No. 479	Colusa	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	44,724	38,836	—	—	—
Reclamation District No. 501	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	295,387	305,608	—	—	—
Reclamation District No. 524	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	94,028	128,347	—	—	—
Reclamation District No. 536	Solano	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	70,741	55,348	—	—	—
Reclamation District No. 537	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	166,947	120,056	—	—	—
Reclamation District No. 544	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	302,879	77,349	—	—	—
Reclamation District No. 548	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	704,162	360,884	24,953	—	—
Reclamation District No. 551	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	272,914	239,355	390,181	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 554	Sacramento	26.1	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Land Reclamation and Levee Maintenance	20,258	17,659	—	—	—
Reclamation District No. 556	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	49,500	73,851	—	—	—
Reclamation District No. 563	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	825,211	1,173,578	85,000	—	—
Reclamation District No. 684	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	425,557	403,141	—	—	—
Reclamation District No. 685	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	—	7,682	—	—	—
Reclamation District No. 695	Lake	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	45,920	17,017	—	—	—
Reclamation District No. 70	Sutter	26.3	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	203,487	190,141	—	—	—
Reclamation District No. 730	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	31,908	51,432	—	—	—
Reclamation District No. 739	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	66,909	88,633	—	—	—
Reclamation District No. 744	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	19,731	10,662	—	—	—
Reclamation District No. 749	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	252,158	346,747	—	—	—
Reclamation District No. 755	Sacramento	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	—	10,382	—	—	—
Reclamation District No. 756	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	249,730	388,998	—	—	—
Reclamation District No. 761	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	177,558	172,662	—	—	—
Reclamation District No. 765	Yolo	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	15,986	19,131	—	—	—
Reclamation District No. 768	Humboldt	26.1	0	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	8,572	200	—	—	—
Reclamation District No. 770	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	838,051	866,503	—	—	—
Reclamation District No. 771	Kings	26.1	0	Inactive	—	—	—	—	—
Reclamation District No. 773	San Joaquin	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	111,542	69,647	—	—	—
Reclamation District No. 776	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	134	—	—	—	—
Reclamation District No. 777	Sutter	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	45,004	73,685	—	—	—
Reclamation District No. 780	Kings	26.1	0	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	5,052	3,955	—	—	—
Reclamation District No. 784	Yuba	26.1	0	—	—	—	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Reclamation District No. 784 — (continued)	Yuba	26.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 449,534	\$ 658,209	\$ 595,439	—	—
Reclamation District No. 785	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	54,471	70,924	—	—	—
Reclamation District No. 799	Contra Costa	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	390,067	406,005	—	—	—
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	26.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,394,806	1,472,143	—	—	—
Reclamation District No. 800 (Sacramento)	Sacramento	26.5	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	155,204	106,732	—	—	—
Reclamation District No. 801	Fresno	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	13,371	10,423	—	—	—
Reclamation District No. 811	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,294	10,141	—	—	—
Reclamation District No. 812	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	33,514	37,974	—	—	—
Reclamation District No. 817	Yuba	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	10,713	9,384	—	—	—
Reclamation District No. 825	Kings	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	6,679	6,679	—	—	—
Reclamation District No. 827	Yolo	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	63,802	46,516	—	—	—
Reclamation District No. 828	San Joaquin	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	73,323	15,177	—	—	—
Reclamation District No. 830	Contra Costa	26.6	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	1,453,071	1,561,445	—	—	—
Reclamation District No. 833	Butte	26.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	275,866	194,892	—	—	—
Reclamation District No. 900	Yolo	26.8	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	501,113	507,822	—	—	—
—	—	—	—	Water Enterprise	16,844	20,916	—	—	—
Reclamation District No. 999	Yolo	26.9	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	556,756	562,066	244,749	—	—
Red Bluff Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	378,441	315,954	—	—	—
Redbud Healthcare District	Lake	14.	O	—	—	—	—	—	—
—	—	—	—	Health	521,141	468,907	—	—	—
Redcrest Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	3,479	1,062
—	—	—	—	Lighting and Lighting Maintenance	1,500	692	—	—	—
Redding Area Bus Authority	Shasta	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	2,465,948	3,369,797	—	—	—
—	—	—	—	Transit Enterprise	1,052,980	1,052,980	—	—	—
Redding Joint Powers Financing Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,469,991	4,469,991	42,560,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Redway Community Services District	Humboldt	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 291,290	\$ 377,146	\$ 890,000	—	—
—	—	—	—	Water Enterprise	272,109	279,903	364,675	—	—
Redway Fire Protection District	Humboldt	7.	O	—	—	—	—	112,684	45,899
—	—	—	—	Fire Protection	54,546	34,873	—	—	—
Redwood City Public Financing Authority	San Mateo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,920,210	3,975,489	27,620,000	—	—
Redwood Coast Energy Authority	Humboldt	50	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	263,000	—	—	—	—
Redwood Coast Fire Protection District	Mendocino	7.	O	—	—	—	—	323,853	86,000
—	—	—	—	Fire Protection	92,530	274,782	—	—	—
Redwood Empire Financing Authority	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,769,244	2,774,810	8,065,000	—	—
Redwood Empire Municipal Insurance Fund	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,600,917	7,018,459	—	—	—
Redwood Empire School Insurance Group	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,923,416	18,601,659	3,000,000	—	—
Redwood Park Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	30,259	29,921	32,614	—	—
Redwood Region Economic Development Commission	Humboldt	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	386,811	374,867	—	—	—
Redwood Valley - Calpella Fire Protection District	Mendocino	7.	O	—	—	—	—	323,853	321,019
—	—	—	—	Fire Protection	335,931	669,455	210,675	—	—
Redwood Valley County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	923,944	994,941	7,295,206	—	—
Reedley Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	441,285	366,442	—	—	—
Regional Criminal Justice Planning Board, Region-M	Monterey	50.	O	—	—	—	—	—	—
Regional Fire Protection Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	857,492	878,284	—	—	—
Regional Water Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	912,906	554,172	—	—	—
Rescue District Facilities Corporation	El Dorado	54	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	787,069	3,961,860	15,485,000	—	—
Rescue Fire Protection District	El Dorado	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	891,838	825,231	—	—	—
Residential Lighting (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,552	12,352	—	—	—
Resort Improvement District No. 1	Humboldt	27.5	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	—	—	—	—	—
—	—	—	—	Electric Enterprise	773,680	781,986	—	—	—
—	—	—	—	Fire Protection	391,708	488,579	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Resort Improvement District No. 1 — (continued)	Humboldt	27.5	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 500,920	\$ 422,263	\$ 1,162,266	—	—
—	—	—	—	Water Enterprise	503,923	354,838	—	—	—
Resource Conservation District of Greater San Diego County	San Diego	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	540,684	384,416	—	—	—
Resources Conservation District of the Santa Monica Mountains	Los Angeles	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,042,594	959,156	—	—	—
Rialto Nonprofit Public Building Corporation	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,099,800	2,099,800	4,970,000	—	—
Rialto Public Financing Authority	San Bernardino	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	931,807	931,807	4,070,000	—	—
Rice Pest Abatement District No. 1	Glenn	23.	O	—	—	—	—	93,175	—
—	—	—	—	Pest Control	5,473	1,500	—	—	—
Richardson Bay Regional Agency	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	258,483	234,503	—	—	—
Richardson Bay Sanitary District (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,219,321	1,943,000	—	—	—
Richardson Springs Community Services District	Butte	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	21,600	95,114	—	—	—
Richgrove Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	160,585	139,876	303,893	—	—
—	—	—	—	Water Enterprise	163,104	208,547	137,107	—	—
Richland Tract Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,998	3,256	—	—	—
Richmond Joint Powers Financing Authority	Contra Costa	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,297,636	8,117,152	83,888,027	—	—
Richmond Municipal Sewer District No. 1	Contra Costa	35.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,163,013	9,317,533	43,358,423	—	—
Richvale Irrigation District	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	722,137	796,687	—	—	—
Richvale Recreation and Park District	Butte	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,889	908	—	—	—
Richvale Sanitary District (Butte)	Butte	30.1	O	—	—	—	—	—	15,874
—	—	—	—	Waste Disposal Enterprise	28,977	45,917	4,000	—	—
Ridgecrest Ranchos Recreation and Park District	Los Angeles	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	16,522	7,987	—	—	—
Ridgeview Woodlands Permanent Road Division	Nevada	—	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,830	824	—	—	—
Ridgewood Acres Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,283	15,550	—	—	—
—	—	—	—	Water Enterprise	20,306	14,478	7,848	—	—
Ridgewood Permanent Road Division	Marin	29.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ridgewood Permanent Road Division — (continued)	Marin	29.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Streets and Roads - Construction and \$ Maintenance	—	\$ 450	\$ —	—	—
Rim of the World Recreation and Park District	San Bernardino	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	814,083	809,327	733,100	—	—
Rim of the World Unified School District Educational Facilities Corporation	San Bernardino	54.	O	Inactive	—	—	—	—	—
Rim Rock Ranch Unit 2 Sewer Maintenance District (Shasta)	Shasta	19.	S	Inactive	—	—	—	—	—
Rincon Del Diablo Municipal Water District	San Diego	44.	O	—	—	—	—	3,239,389	1,509,700
—	—	—	—	Fire Protection	1,470,436	1,446,975	—	—	—
—	—	—	—	Water Enterprise	7,469,103	7,410,909	3,086,987	—	—
Rincon Public Facilities Corporation	San Diego	54.1	O	Inactive	—	—	—	—	—
Rincon Ranch Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	10,567	74,086	—	—	—
Rincon Valley Fire Protection District	Sonoma	7.	O	—	—	—	—	2,628,346	2,864,635
—	—	—	—	Fire Protection	3,308,227	3,454,455	—	—	—
Rio Alto Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	332,223	314,984	—	—	—
—	—	—	—	Water Enterprise	500,820	389,444	—	—	—
Rio Campo Permanent Road Division District	Sonoma	29.	S	—	—	—	—	—	—
Rio Dell Fire Protection District	Humboldt	7.	O	—	—	—	—	173,471	65,626
—	—	—	—	Fire Protection	76,265	144,951	—	—	—
Rio Linda-Elverta Community Water District	Sacramento	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,514,373	1,547,511	3,970,000	—	—
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	34.	S	—	—	—	—	770,050	442,075
—	—	—	—	Recreation and Park	630,059	567,976	—	—	—
Rio Nido Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	37,113	22,532	—	—	—
Rio Ramaza Community Services	Sutter	5.1	S	—	—	—	—	15,150	1,559
—	—	—	—	Waste Disposal Enterprise	1,158	2,046	—	—	—
—	—	—	—	Water Enterprise	3,476	6,138	—	—	—
Rio Vista - Montezuma Cemetery District	Solano	4.	O	—	—	—	—	373,357	147,213
—	—	—	—	Cemetery	211,492	163,536	—	—	—
Ripon Consolidated Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,743,509	3,691,967	480,000	—	—
Ripon Lighting District	San Joaquin	18.	S	—	—	—	—	77,848	10,305
—	—	—	—	Lighting and Lighting Maintenance	121,921	168,866	—	—	—
Rising Hill Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,282	45,164	—	—	—
River City Regional Stadium Financing Authority	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,816,572	3,605,947	39,170,000	—	—
River Highlands Community Service District	Yuba	5.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
River Highlands Community Service District — (continued)	Yuba	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Local and Regional Planning or Development	\$ 179,893	\$ 34,734	\$ —	—	—
—	—	—	—	Recreation and Park	—	2,675	—	—	—
—	—	—	—	Waste Disposal Enterprise	75,172	79,311	—	—	—
—	—	—	—	Water Enterprise	60,264	51,899	—	—	—
River Park Estates Canal Maintenance (Napa)	Napa	19.	C	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	182,540	1,548	—	—	—
River Pines Public Utility District	Amador	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	105,995	98,252	—	—	—
—	—	—	—	Water Enterprise	150,160	153,299	202,714	—	—
Riverbank-Oakdale Transit Authority	Stanislaus	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	597,451	699,199	—	—	—
Riverdale Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	239,233	227,251	—	—	—
Riverdale Memorial District	Fresno	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	87,105	89,628	—	—	—
Riverdale Park Tract Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,964	49,868	—	—	—
Riverdale Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	76,745	87,584	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	25,785	23,270	—	—	—
—	—	—	—	Waste Disposal Enterprise	298,305	271,190	225,000	—	—
—	—	—	—	Water Enterprise	199,451	211,954	204,208	—	—
Riverside - San Bernardino Housing and Finance Agency	Riverside	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,091,230	3,335,413	71,700,000	—	—
Riverside Civic Center Authority	Riverside	50.	O	Inactive	—	—	—	—	—
Riverside Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	49,396	57,219	—	—	—
Riverside County Board of Education Service Center Building Corporation	Riverside	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,655,257	1,663,915	14,460,574	—	—
Riverside County Employer / Employee Partnership For Benefits	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	75,253,102	74,477,732	—	—	—
Riverside County Flood Control and Water Conservation	Riverside	8.19	S	—	—	—	—	130,644,320	21,454,188
—	—	—	—	Flood Control and Water Conservation	51,053,000	39,935,400	930,000	—	—
Riverside County Habitat Conservation Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	2,414,711	889,491	—	—	—
Riverside County Park Facilities Corporation	Riverside	54.	O	Inactive	—	—	—	—	—
Riverside County Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,570,787	5,463,543	77,810,000	—	—
Riverside County Public Health Facilities Corporation	Riverside	54.	O	Inactive	—	—	—	—	—
Riverside County Regional Park and Open Space	Riverside	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,963,097	9,722,410	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Riverside County Waste Resources Management District	Riverside	31.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 7,502,313	\$ 7,574,590	\$ —	—	—
Riverside Public Financing Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,627,526	3,846,527	11,030,000	—	—
Riverside Schools Insurance Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,550,618	4,903,031	—	—	—
Riverside Transit Agency	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	31,045,521	40,082,721	18,920,000	—	—
Riverside-Corona Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,919,745	2,013,203	—	—	—
Riverview Cemetery District	Imperial	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	333,379	257,985	—	—	—
Riverview Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,035,078	1,486,101	—	—	—
Riverwood Terrace Lighting District	Mendocino	18.	S	—	—	—	—	3,402	1,759
—	—	—	—	Lighting and Lighting Maintenance	1,759	691	—	—	—
Riviera Cliffs Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	17,485	—
—	—	—	—	Lighting and Lighting Maintenance	3,375	3,868	—	—	—
Rock Creek Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	75	752	—	—	—
Rock Creek Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	27,995	28,690	—	—	—
—	—	—	—	Water Enterprise	12,312	10,677	—	—	—
Rocklin Fire Protection District	Placer	7.	O	—	—	—	—	39,400	35,384
—	—	—	—	Fire Protection	35,748	30,475	—	—	—
Rockville Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	486,093	406,096	—	—	—
Rodeo Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,917,606	1,471,270	—	—	—
Rodeo-Hercules Fire Protection District	Contra Costa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,495,204	3,272,988	305,510	—	—
Rohner Community Recreation and Park	Humboldt	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	8,561	8,333	—	—	—
Rohnert Park Civic Commission	Sonoma	50.	O	Inactive	—	—	—	—	—
Rohnert Park Housing Financing Authority	Sonoma	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,186,149	1,304,841	12,954,303	—	—
Rohnerville Lighting District	Humboldt	18.	S	—	—	—	—	5,646	2,612
—	—	—	—	Lighting and Lighting Maintenance	4,241	544	—	—	—
Rolling Acres Permanent Road Division	Yolo	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,881	2,058	—	—	—
Rolling Hills Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,040	1,589	—	—	—
Rollingwood-Wilart Recreation and Park District	Contra Costa	27.1	O	—	—	—	—	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Rollingwood-Wilart Recreation and Park District — (continued)	Contra Costa	27.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Recreation and Park	\$ 49,440	\$ 53,452	\$ —	—	—
Root Creek Water District	Madera	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	224,051	246,471	—	—	—
Rosamond Community Services District	Kern	5.1	O	—	—	—	—	1,163,611	561,958
—	—	—	—	Waste Disposal Enterprise	1,102,162	797,332	50,000	—	—
—	—	—	—	Water Enterprise	2,216,466	2,756,367	2,020,000	—	—
Rose-Andrews Street Lighting District	Santa Clara	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,203	1,033	—	—	—
Rosedale-Rio Bravo Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,277,733	2,927,189	783,245	—	—
Roseland Fire Protection District	Sonoma	7.	O	—	—	—	—	1,576,776	421,705
—	—	—	—	Fire Protection	464,408	421,705	—	—	—
Roseville Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,498,062	659,278	—	—	—
Roseville Finance Authority	Placer	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,923,784	19,265,850	71,935,000	—	—
Ross Valley Fire Service	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,916,360	4,118,212	204,812	—	—
Ross Valley Paramedic Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,207,966	1,044,930	—	—	—
Rossmoor Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	808,037	693,973	825,000	—	—
Rossmoor/Los Alamitos Area Sewer District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	326,892	538,837	—	—	—
Rothers Riverside Subdivision Lighting District	Shasta	18.	S	—	—	—	—	37,855	13,401
—	—	—	—	Lighting and Lighting Maintenance	11,335	3,655	—	—	—
Rough and Ready Fire Protection District	Nevada	7.	O	—	—	—	—	154,481	136,352
—	—	—	—	Fire Protection	253,896	141,258	—	—	—
Round Valley County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	43,376	26,900	—	—	—
Rowland Area County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,178,397	10,389,990	—	—	—
Royal Pines County Service Area (Yuba)	Yuba	34.	S	Inactive	—	—	—	—	—
Rubidoux Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,547,113	2,132,877	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	23,187	13,014	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,130,519	1,594,648	3,644,941	—	—
—	—	—	—	Water Enterprise	4,680,138	2,859,702	9,396,405	—	—
Ruisenor Water District	Riverside	41.	O	Inactive	—	—	—	—	—
Running Springs Water District	San Bernardino	42.	O	—	—	—	—	2,729,823	—
—	—	—	—	Ambulance Service	363,502	276,560	—	—	—
—	—	—	—	Fire Protection	426,370	1,055,759	315,057	—	—
—	—	—	—	Waste Disposal Enterprise	1,563,554	1,398,917	1,905,957	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Running Springs Water District — (continued)	San Bernardino	42.	O	—	—	—	—	\$ 2,729,823	\$ —
—	—	—	—	Water Enterprise	\$ 1,765,419	\$ 1,661,193	\$ 1,042,337	—	—
Rural Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,898,715	1,788,816	50,486	—	—
Russell Valley Municipal Water District	Ventura	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	57,776	24,851	—	—	—
Russian River Cemetery District	Mendocino	4.	O	—	—	—	—	549,912	207,634
—	—	—	—	Cemetery	466,293	535,284	—	—	—
—	—	—	—	Memorial	65,786	—	—	—	—
Russian River County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,653,821	2,618,115	3,475,153	—	—
Russian River County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	325,716	282,722	—	—	—
Russian River Fire Protection District	Sonoma	7.	O	—	—	—	—	994,477	715,978
—	—	—	—	Ambulance Service	537,929	732,488	—	—	—
—	—	—	—	Fire Protection	818,122	534,815	297,029	—	—
Russian River Recreation and Park District	Sonoma	27.1	O	—	—	—	—	324,200	202,138
—	—	—	—	Recreation and Park	209,163	231,753	—	—	—
Ruth Lake Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,326	13,729	—	—	—
—	—	—	—	Recreation and Park	120,886	163,089	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	46	—	—	—	—
Ryer Fire Protection District	Solano	7.	O	—	—	—	—	100,327	71,932
—	—	—	—	Fire Protection	71,932	36,364	—	—	—
Sacramento Area Flood Control Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	15,540,590	17,930,592	—	—	—
Sacramento City Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	99,943,502	259,940,281	741,075,000	—	—
Sacramento Cogeneration Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	73,733,895	72,381,119	105,800,000	—	—
Sacramento County Parking Authority	Sacramento	22.	S	—	—	—	—	—	—
—	—	—	—	Parking	7,500	—	—	—	—
Sacramento County Public Facilities Corporation	Sacramento	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	35,332,305	27,193,066	361,480,000	—	—
Sacramento County Sanitation Districts Financing Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	36,551,033	36,513,307	650,600,000	—	—
Sacramento County Stormwater Utility District (Sacramento)	Sacramento	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	26,968,478	24,236,252	—	—	—
Sacramento County Water Agency	Sacramento	45.13	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	59,473,483	47,675,933	57,778,677	—	—
Sacramento Groundwater Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,351,843	1,349,790	—	—	—
Sacramento Metropolitan Air Quality Management District	Sacramento	1.1	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sacramento Metropolitan Air Quality Management District — (continued)	Sacramento	1.1	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Air Pollution Control	\$ 12,383,001	\$ 14,317,934	\$ 5,835,000	—	—
Sacramento Metropolitan Cable Television Commission	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	7,834,045	8,068,212	—	—	—
—	—	—	—	Television Translator Station Facilities	—	—	—	—	—
Sacramento Metropolitan Fire District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	99,538,740	92,975,404	—	—	—
Sacramento Municipal Utility District	Sacramento	39.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,043,514,807	1,043,514,807	2,203,170,000	—	—
Sacramento Power Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	95,732,087	92,248,147	139,900,000	—	—
Sacramento Regional County Sanitary (Sacramento)	Sacramento	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	161,850,297	106,448,792	617,020,000	—	—
Sacramento Regional Fire-EMS Communications Center	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,248,002	4,969,932	—	—	—
Sacramento Regional Transit System	Sacramento	38.12	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	93,734,579	122,715,325	10,860,000	—	—
Sacramento River Fire District	Colusa	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	275,082	204,878	—	—	—
Sacramento River Reclamation District (Butte)	Butte	26.1	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	10,054	3,460	—	—	—
Sacramento River Westside Levee District (Colusa)	Colusa	16.7	O	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	191,575	190,267	—	—	—
Sacramento Suburban Water District	Sacramento	42	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,985,957	32,329,787	81,180,771	—	—
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	7,062,762	6,132,398	—	—	—
Sacramento-Yolo Port District	Sacramento	11.4	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	9,617,864	11,043,805	16,388,669	—	—
Saddle Creek Community Services District	Calaveras	—	O	—	—	—	—	—	—
Salida Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,079,448	869,117	—	—	—
Salida Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	50,648	55,497	—	—	—
Salida Sanitary District (Stanislaus)	Stanislaus	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	808,396	1,380,453	—	—	—
Salinas Fire Protection District	Monterey	7.	O	—	—	—	—	5,301,650	3,784,500
—	—	—	—	Fire Protection	4,769,700	5,097,409	—	—	—
Salinas Valley Memorial Hospital District	Monterey	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	227,071,630	211,951,920	11,967,484	—	—
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	30.1	O	—	—	—	—	55,030	13,919
—	—	—	—	Waste Disposal Enterprise	186,023	184,587	—	—	—
Salt Creek Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Salton Community Services District	Imperial	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	\$ 39,170	\$ 41,603	\$ —	—	—
—	—	—	—	Waste Disposal Enterprise	889,235	759,700	—	—	—
Salton Sea Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	2,644,653	2,659,810	—	—	—
Salyer Community Service District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	40,868	43,476	8,361	—	—
Salyer Water District	Kings	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,000	1,498	—	—	—
Salzman Estates Subdivision Permanent Road	Shasta	29.	S	Inactive	—	—	—	—	—
Samoa Fire Protection District	Humboldt	7.	O	—	—	—	—	855,062	108,150
—	—	—	—	Fire Protection	171,619	136,439	—	—	—
San Andreas Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	23,563	30,817	—	—	—
San Andreas Fire Protection District	Calaveras	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	207,095	232,645	—	—	—
San Andreas Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	18,610	116,404	—	—	—
San Andreas Recreation and Park District	Calaveras	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	30,252	23,304	—	—	—
San Andreas Sanitary District (Calaveras)	Calaveras	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	679,690	546,091	86,000	—	—
San Andreas Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	3,754	2,492	—	—	—
San Ardo Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	9,369	12,267	—	—	—
San Ardo Water District	Monterey	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	23,826	17,709	29,500	—	—
—	—	—	—	Water Enterprise	47,283	36,472	—	—	—
San Benito County School Medical Dental Insurance Group	San Benito	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,745,529	7,775,712	—	—	—
San Benito County Water District	San Benito	8.20	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,046,169	5,337,808	2,875,000	—	—
San Benito Health Care District	San Benito	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	50,552,312	46,545,039	18,060,313	—	—
San Benito Resource Conservation District	San Benito	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	941	28,479	—	—	—
San Bernardino County Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	33,759,181	47,366,318	860,945,000	—	—
San Bernardino County Flood Control District	San Bernardino	8.21	S	—	—	—	—	89,030,104	10,862,420
—	—	—	—	Flood Control and Water Conservation	37,316,579	37,819,244	17,596,451	—	—
San Bernardino County-Chino Civic Center Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,890	1,500	—	—	—
San Bernardino International Airport Authority	San Bernardino	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Bernardino International Airport Authority — (continued)	San Bernardino	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Airport Enterprise	\$ 2,318,254	\$ 2,989,205	\$ —	—	—
San Bernardino Joint Powers Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,087,990	4,864,027	55,380,000	—	—
San Bernardino Mountains Community Hospital District	San Bernardino	14.	O	—	—	—	—	4,065,640	2,388,375
—	—	—	—	Hospital Enterprise	11,825,759	11,069,666	4,431,743	—	—
San Bernardino Public Safety Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,257,043	3,284,775	33,150,000	—	—
San Bernardino Valley Municipal Water District	San Bernardino	44.	O	—	—	—	—	15,465,208	13,566,827
—	—	—	—	Water Enterprise	49,847,068	28,226,306	—	—	—
San Bernardino Valley Water Conservation District	San Bernardino	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,598,427	2,305,873	—	—	—
San Buenaventura Public Facilities Financing Authority	Ventura	54.1	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,602,343	3,736,328	54,355,000	—	—
San Diego Convention Center Corporation, Inc.	San Diego	54.1	C	—	—	—	—	—	—
—	—	—	—	Governmental Services	30,486,167	30,945,820	7,500,000	—	—
San Diego County Air Pollution Control	San Diego	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	17,751,310	28,230,985	—	—	—
San Diego County Capital Asset Leasing Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	59,539,890	66,622,706	396,408,107	—	—
San Diego County Cities Risk Management Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego County Del Mar Building Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego County Flood Control District	San Diego	8.1	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	5,024,680	5,496,425	—	—	—
San Diego County Regional Airport Authority	San Diego	2.3	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	64,498,283	57,319,755	116,899,000	—	—
San Diego County Schools Fringe Benefits Consortium	San Diego	50.	S	—	—	—	—	—	—
—	—	—	—	Self Insurance	35,562,596	37,000,456	—	—	—
San Diego County Schools Risk Management Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	38,991,913	31,807,545	—	—	—
San Diego County Street Lighting Maintenance District	San Diego	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,044,103	1,443,044	—	—	—
San Diego County Water Authority	San Diego	45.19	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	220,899	177,562	—	—	—
—	—	—	—	Water Enterprise	370,069,738	306,536,106	863,865,000	—	—
San Diego Data Processing Corporation, Inc.	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	79,033,162	79,175,192	—	—	—
San Diego Energy Recovery Authority	San Diego	50.	O	Inactive	—	—	—	—	—
San Diego Facilities and Equipment Leasing Corporation	San Diego	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	29,885,735	30,151,416	344,465,000	—	—
San Diego Geographic Information Source District	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,351,335	1,525,149	—	—	—
San Diego Human Relations Agency	San Diego	50.	O	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Diego In-Home Supportive Services Public Authority	San Diego		O	—	—	—	—	\$ —	\$ —
San Diego Open Space Park Facilities District No. 1	San Diego	35.1	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,229,565	7,041,180	36,475,000	—	—
San Diego Pooled Insurance Program	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,542,226	7,297,891	—	—	—
San Diego Redevelopment Financing Authority	San Diego	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,828,171	3,974,914	76,841,817	—	—
San Diego Regional Building Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,530,202	7,654,567	45,625,000	—	—
San Diego Transit Corporation	San Diego		O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	70,384,226	80,833,426	—	—	—
San Diego Trolley, Inc.	San Diego		O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	38,985,869	38,985,869	—	—	—
San Diego Unified Port District	San Diego	11.6	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	58,677,233	58,932,914	—	—	—
—	—	—	—	Harbor and Port Enterprise	102,639,424	442,116,915	52,095,661	—	—
San Diego Unified School District Public School Building Corporation	San Diego	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	167,960,071	138,077,005	—	—	—
San Dieguito River Valley Regional Open Space Park Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	4,283,402	4,159,448	13,267	—	—
San Dieguito Water District	San Diego	52.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10,012,419	9,006,186	23,120,000	—	—
San Dimas-La Verne Recreational Facilities Authority	Los Angeles	50.	O	Inactive	—	—	—	—	—
San Eljo Joint Powers Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,914,937	6,174,809	30,620,396	—	—
San Francisco Airport Improvement Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,677,276	1,492,969	1,185,000	—	—
San Francisco Bay Area Rapid Transit District	Alameda	38.3	O	—	—	—	—	380,185,000	265,493,275
—	—	—	—	Transit Enterprise	430,299,154	477,935,643	1,442,200,880	—	—
—	—	—	—	Transit Enterprise	1,881,267	7,309,649	1,442,200,880	—	—
San Francisco Municipal Railway Improvement Corporation	San Francisco	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	57,000	264,000	—	—	—
San Francisquito Creek Joint Powers Authority	San Mateo	50	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	538,177	510,564	—	—	—
San Gabriel Basin Water Quality Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,097,977	16,586,382	—	—	—
San Gabriel County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,417,129	3,193,575	6,590,000	—	—
San Gabriel Valley Animal Control Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	458,841	502,527	—	—	—
San Gabriel Valley Mosquito and Vector Control District	Los Angeles	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,796,716	1,636,632	—	—	—
San Gabriel Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Gabriel Valley Municipal Water District — (continued)	Los Angeles	44.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Electric Enterprise	\$ 305,658	\$ 69,385	\$ —	—	—
—	—	—	—	Water Enterprise	7,312,146	7,307,718	—	—	—
San Gabriel Valley School Districts Self Insurance Authority for Liability	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	568,598	1,174,493	—	—	—
San Gabriel Valley School Districts Self-Insurance Authority for Workers Compensation	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,050,571	14,261,603	—	—	—
San Gabriel Valley Schools Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,078,803	2,939,536	27,170,000	—	—
San Geronio Memorial Healthcare District	Riverside	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	23,578,725	23,014,097	8,507,555	—	—
San Geronio Pass Water Agency	Riverside	45.14	O	—	—	—	—	28,583,549	6,427,801
—	—	—	—	Water Enterprise	5,700,919	971,701	—	—	—
San Jacinto Basin Resource Conservation District	Riverside	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	327,438	332,937	—	—	—
San Jacinto Mountain Area Water Study Agency	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	31,775	31,775	—	—	—
San Jacinto Valley Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	767,296	645,145	—	—	—
San Joaquin Area Flood Control Agency	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	499,043	437,708	—	—	—
San Joaquin County Flood Control and Water Conservation District	San Joaquin	8.23	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	4,100,819	4,276,665	—	—	—
San Joaquin County Mosquito and Vector Control	San Joaquin	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	3,752,226	3,800,523	105,000	—	—
San Joaquin County Public Facilities Financing Corporation	San Joaquin	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,422,888	21,367,732	193,070,000	—	—
San Joaquin County Resource Conservation District	San Joaquin	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	142,813	102,772	—	—	—
San Joaquin County Schools Health Care Insurance Group Joint Powers Authority	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,449,827	17,226,459	—	—	—
San Joaquin County Schools Property and Liability Insurance Group	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	751,537	716,909	—	—	—
San Joaquin County Schools Workers Compensation Insurance Group	San Joaquin	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	6,739,772	6,468,895	—	—	—
San Joaquin Regional Transit District	San Joaquin	38.4	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	22,854,156	28,787,748	—	—	—
—	—	—	—	Transit Enterprise	3,408,822	3,408,822	—	—	—
San Joaquin River Exchange Contractors Water Authority	Merced	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Joaquin River Exchange Contractors Water Authority — (continued)	Merced	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 9,183,188	\$ 9,197,700	\$ —	—	—
San Joaquin Valley Unified Air Pollution Control District	Fresno	1.5	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	29,845,017	35,760,399	—	—	—
San Joaquin Valleywide Air Pollution Study Agency	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	1,240,384	2,961,404	—	—	—
San Joaquin Waterworks District No. 2 (San Joaquin)	San Joaquin	49.	S	—	—	—	—	21,450	1,630
—	—	—	—	Water Enterprise	35,043	43,990	—	—	—
San Jose Civic Improvement Authority	Santa Clara	50.	O	Inactive	—	—	—	—	—
San Jose Financing Authority	Santa Clara	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,460,728	40,526,515	578,100,000	—	—
San Jose-Santa Clara Clean Water Financing Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,010,335	12,960,061	99,285,000	—	—
San Juan Basin Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	531,122	859,114	31,555,000	—	—
San Juan Bautista Cemetery District	San Benito	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	127,481	79,743	—	—	—
San Juan Ridge County Water District	Nevada	42.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	16,376	14,273	—	—	—
San Juan Suburban Water District	Sacramento	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,042,902	12,180,342	25,805,979	—	—
San Lorenzo Valley County Water	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	45,981	62,928	—	—	—
—	—	—	—	Water Enterprise	4,872,554	3,894,132	6,395,905	—	—
San Lucas Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	11,291	13,106	—	—	—
San Lucas County Water District	Monterey	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	55,478	77,227	29,132	—	—
—	—	—	—	Water Enterprise	53,240	45,141	11,000	—	—
San Luis and Delta-Mendota Water Authority	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,114,465	6,810,660	18,944	—	—
San Luis Obispo County Air Pollution District	San Luis Obispo	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	2,593,256	3,314,028	145,543	—	—
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	8.24	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,325,218	1,483,686	—	—	—
—	—	—	—	Water Enterprise	13,923,328	11,419,335	29,055,000	—	—
San Luis Obispo Regional Transit	San Luis Obispo	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	1,743,164	1,989,011	—	—	—
—	—	—	—	Transit Enterprise	906,513	980,705	—	—	—
San Luis Resource Conservation District	Merced	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	129	1,719	—	—	—
San Luis Rey Municipal Water District	San Diego	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	66,798	40,390	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Luis Water District	Merced	41.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 9,021,894	\$ 8,972,461	\$ 12,733,429	—	—
San Martin County Water District	Santa Clara	42.	O	—	—	—	—	—	—
San Mateo County Flood Control District	San Mateo	8.25	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Flood Control and Water Conservation	11,327,735	9,769,134	—	—	—
San Mateo County Harbor District	San Mateo	11.2	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	6,209,688	6,072,416	16,865,251	—	—
San Mateo County Joint Powers Financing Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	13,973,117	40,933,235	292,326,413	—	—
San Mateo County Library	San Mateo	50	O	—	—	—	—	—	—
—	—	—	—	Library Services	13,621,106	13,156,665	—	—	—
San Mateo County Mosquito Abatement District	San Mateo	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,765,896	1,880,872	1,905,000	—	—
San Mateo County Narcotics Task Force	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	497,222	505,122	—	—	—
San Mateo County Resource Conservation District	San Mateo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	158,931	162,911	—	—	—
San Mateo County Schools Insurance Group	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	25,039,391	26,377,391	—	—	—
San Mateo County Transit District	San Mateo	38.13	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	82,331,526	142,397,398	383,940,000	—	—
—	—	—	—	Transit Enterprise	10,005,224	9,009,397	383,940,000	—	—
San Mateo County Waterworks District No. 3 (San Mateo)	San Mateo	49.	S	Inactive	—	—	—	—	—
San Mateo County-Cities Insurance Group	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,815,744	2,588,894	—	—	—
San Miguel Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	50,883	57,640	—	—	—
San Miguel Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	96,846	94,452	27,545	—	—
—	—	—	—	Waste Disposal Enterprise	414,402	230,961	—	—	—
—	—	—	—	Water Enterprise	495,943	218,723	813,487	—	—
San Miguel Consolidated Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	13,017,447	12,966,779	10,150,000	—	—
San Quentin Village Maintenance District (Marin)	Marin	19.	S	—	—	—	—	26,428	16,880
—	—	—	—	Waste Disposal Enterprise	22,040	4,422	—	—	—
San Rafael County Sanitation District (Marin)	Marin	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,372,551	5,708,208	3,828,923	—	—
San Ramon Public Financing Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,289,987	4,251,758	55,450,000	—	—
San Ramon Valley Fire Protection	Contra Costa	7.	O	—	—	—	—	63,946,846	39,764,532
—	—	—	—	Fire Protection	34,605,354	37,143,406	10,141,190	—	—
San Ramon Valley Unified School District Educational Facilities	Contra Costa	54.	O	Inactive	—	—	—	—	—
San Ramon Valley Unified School District Financing Corporation	Contra Costa	54.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
San Ramon Valley Unified School District Financing Corporation — (continued)	Contra Costa	54.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 9,938,273	\$ 9,532,935	\$ 21,800,000	—	—
San Simeon Acres Community Services District	San Luis Obispo	5.1	O	—	—	—	—	169,841	30,863
—	—	—	—	Waste Disposal Enterprise	327,859	439,102	—	—	—
—	—	—	—	Water Enterprise	257,707	177,412	—	—	—
Sand City Joint Powers Finance Authority	Monterey	50.	C	Inactive	—	—	—	—	—
Sand Creek Flood Control District	Stanislaus	8.32	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	12,046	6,570	—	—	—
Sand Pit Road Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Sandy Beach Lighting District	Solano	18.	S	—	—	—	—	6,548	3,489
—	—	—	—	Lighting and Lighting Maintenance	3,489	3,400	—	—	—
Sandyland Seawall Maintenance District (Santa Barbara)	Santa Barbara	19.	S	—	—	—	—	—	—
—	—	—	—	Land Reclamation and Levee Maintenance	4,868	—	—	—	—
Sanger Public Financing Authority	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	555,913	690,753	22,180,000	—	—
Sanger-Del Rey Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	598,890	607,881	362,176	—	—
Sanitary District No. 1 (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,919,141	8,021,385	—	—	—
Sanitary District No. 2 (Marin)	Marin	30.1	O	—	—	—	—	5,127,161	1,498,791
—	—	—	—	Waste Disposal Enterprise	2,964,406	2,311,125	—	—	—
Sanitary District No. 5 (Marin)	Marin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,957,118	2,241,602	—	—	—
Santa Ana Financing Authority	Orange	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,512,545	20,106,867	248,445,000	—	—
Santa Ana Gardens Sanitary District (Orange)	Orange	30.1	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	206	12	—	—	—
Santa Ana River Flood Protection Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	31,914	32,933	—	—	—
Santa Ana Watershed Project Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,496,328	8,795,703	3,459,989	—	—
—	—	—	—	Water Enterprise	19,759,458	20,163,370	52,067,996	—	—
Santa Barbara Area Joint Power Insurance Authority	Santa Barbara	50.	O	Inactive	—	—	—	—	—
Santa Barbara Coastal Vector Control District	Santa Barbara	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	448,591	434,867	—	—	—
Santa Barbara County Air Pollution Control	Santa Barbara	1.1	S	—	—	—	—	8,345,000	8,345,000
—	—	—	—	Air Pollution Control	7,262,243	7,738,401	—	—	—
Santa Barbara County Finance Corporation, Inc.	Santa Barbara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	7,817,538	8,689,255	67,860,000	—	—
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	8.26	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	12,648,960	12,572,137	—	—	—
Santa Barbara County Schools Self- Insurance Program for Employees	Santa Barbara	50.	O	—	—	—	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Barbara County Schools Self- Insurance Program for Employees — (continued)	Santa Barbara	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 7,388,955	\$ 7,003,853	\$ —	—	—
Santa Barbara County Water Agency	Santa Barbara	45.15	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	2,801,627	3,052,790	237,909	—	—
Santa Barbara Fire Protection District	Santa Barbara	7.	S	—	—	—	—	47,986,533	18,047,888
—	—	—	—	Fire Protection	18,292,840	295,883	—	—	—
Santa Barbara Metropolitan Transit District	Santa Barbara	38.8	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	14,334,073	16,461,245	—	—	—
Santa Barbara Regional Health Authority	Santa Barbara	12.2	O	—	—	—	—	—	—
—	—	—	—	Health	152,126,118	144,375,415	—	—	—
Santa Clara County Abandoned Vehicle Abatement Service Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	1,441,101	1,441,101	—	—	—
Santa Clara County Building Authority	Santa Clara	50.	O	Inactive	—	—	—	—	—
Santa Clara County Financing Authority	Santa Clara	50.	S	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	21,625,356	35,001,110	517,505,767	—	—
Santa Clara County Open-Space Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	12,807,085	7,123,710	—	—	—
Santa Clara County Public Facilities Corporation	Santa Clara	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	63,975	1,671,719	—	—	—
Santa Clara County Schools Insurance Group	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	22,535,689	23,977,746	—	—	—
Santa Clara County Vector Control District	Santa Clara	23.	S	—	—	—	—	—	—
—	—	—	—	Pest Control	2,711,158	2,873,477	—	—	—
Santa Clara County-EI Camino Hospital District Hospital Facilities Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	—	2,100,000	60,100,000	—	—
Santa Clara Valley Transportation Authority	Santa Clara	38.10	S	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	304,194,821	382,334,545	417,469,961	—	—
—	—	—	—	Transit Enterprise	32,677,396	32,677,396	417,469,961	—	—
Santa Clara Valley Water District	Santa Clara	45.27	O	—	—	—	—	76,395,207	15,148,145
—	—	—	—	Flood Control and Water Conservation	114,590,866	123,635,147	203,885,000	—	—
—	—	—	—	Water Enterprise	132,681,203	116,217,545	101,191,465	—	—
Santa Clarita Public Finance Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,280,806	2,876,393	22,743,913	—	—
Santa Clarita Watershed Recreation and Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,833	5,215,025	—	—	—
Santa Cruz Consolidated Emergency Communication Center	Santa Cruz	50	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,108,679	5,332,772	5,140,000	—	—
Santa Cruz County Fire Agencies Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,061,132	1,058,559	—	—	—
Santa Cruz County Flood Control District	Santa Cruz	8.28	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	3,098,954	3,291,514	—	—	—
Santa Cruz County Library Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Cruz County Library Financing Authority — (continued)	Santa Cruz	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ —	\$ —	\$ —	—	—
—	—	—	—	Governmental Services	12,571,600	12,526,026	—	—	—
Santa Cruz County Resource Conservation District	Santa Cruz	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	740,994	671,009	—	—	—
Santa Cruz County Sanitation District (Santa Cruz)	Santa Cruz	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	16,006,333	15,224,141	29,262,444	—	—
Santa Cruz County Schools Health Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	24,558,589	26,078,592	—	—	—
Santa Cruz Metropolitan Transit District	Santa Cruz	38.9	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	25,577,598	30,616,951	—	—	—
—	—	—	—	Transit Enterprise	2,977,676	3,060,437	—	—	—
Santa Cruz Port District	Santa Cruz	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	5,119,559	5,180,140	7,455,678	—	—
Santa Cruz Public Improvement Financing Corporation	Santa Cruz	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,649,641	2,745,543	32,690,000	—	—
Santa Cruz-San Benito County Schools Insurance Group	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,901,863	13,192,146	—	—	—
Santa Fe Irrigation District	San Diego	52.	O	—	—	—	—	699,673	662,015
—	—	—	—	Electric Enterprise	110,475	—	—	—	—
—	—	—	—	Water Enterprise	11,469,543	11,283,542	16,330,000	—	—
Santa Lucia Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,352,533	2,080,881	—	—	—
Santa Margarita - San Luis Rey Watershed Planning Agency	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,309	—	—	—	—
Santa Margarita Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	23,520	26,161	—	—	—
Santa Margarita Fire Protection	San Luis Obispo	7.	O	—	—	—	—	561,782	47,603
—	—	—	—	Fire Protection	59,481	47,603	75,194	—	—
Santa Margarita Water District	Orange	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	22,206,455	17,012,030	2,700,000	—	—
—	—	—	—	Water Enterprise	53,988,969	50,817,258	337,236,713	—	—
Santa Margarita-Dana Point Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	13,485,446	13,453,877	231,185,000	—	—
Santa Maria Cemetery District	Santa Barbara	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,005,619	4,780,000	1,749,352	—	—
Santa Maria Public Airport District	Santa Barbara	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	3,513,913	3,563,608	—	—	—
Santa Maria Public Financing Authority	Santa Barbara	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	16,814	—	3,464,747	—	—
Santa Maria Solid Waste Disposal Corporation	Santa Barbara	54.	O	Inactive	—	—	—	—	—
Santa Maria Valley Water Conservation District	Santa Barbara	46.4	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	1,014,294	667,979	187,905	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Santa Maria-Bonita Capital Facilities Corporation	Santa Barbara	54.1	0	—	—	—	—	\$ —	\$ —
Santa Nella County Water District	Merced	42.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	262,047	354,328	—	—	—
—	—	—	—	Water Enterprise	382,367	487,733	251,578	—	—
Santa Rita Water District	Merced	41.	0	Inactive	—	—	—	—	—
Santa Rosa Community Services District	Riverside	5.1	0	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	1,642,358	1,536,106	—	—	—
Santa Ynez Community Services District	Santa Barbara	5.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,573,049	788,455	558,232	—	—
Santa Ynez River Water Conservation District	Santa Barbara	46.4	0	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	446,896	286,145	—	—	—
—	—	—	—	Water Enterprise	—	—	—	—	—
Santa Ynez Valley Union High School Building Corporation	Santa Barbara	54.	0	Inactive	—	—	—	—	—
Santiago Aqueduct Commission	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	858,377	849,951	—	—	—
Santiago County Water District	Orange	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,232,128	1,112,912	2,393,286	—	—
Santiago Library System	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Library Services	185,450	185,450	—	—	—
Saratoga Cemetery District	Santa Clara	4.	0	—	—	—	—	—	—
—	—	—	—	Cemetery	879,088	2,055,826	1,120,574	—	—
Saratoga Fire Protection District	Santa Clara	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,884,552	4,844,906	5,908,737	—	—
Saticoy Sanitary District (Ventura)	Ventura	30.1	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	297,219	283,261	—	—	—
Sativa-Los Angeles County Water District	Los Angeles	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	729,475	690,785	—	—	—
Saucelito Irrigation District	Tulare	52.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,888,688	1,873,346	—	—	—
Sausalito-Marin City Sanitary (Marin)	Marin	30.1	0	—	—	—	—	661,424	302,965
—	—	—	—	Waste Disposal Enterprise	2,468,751	2,171,666	—	—	—
Sawyers Bar County Water District	Siskiyou	42.	0	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,599	9,025	—	—	—
Scenic Heights County Sanitation District (San Mateo)	San Mateo	31.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Waste Disposal Enterprise	17,826	3,917	—	—	—
Schell-Vista Fire Protection District	Sonoma	7.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	959,340	1,005,940	—	—	—
School Alliance for Workers Compensation Excess Self-Funded Joint Powers Authority	Santa Clara	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	20,528,613	1,197,326	—	—	—
School Employee Benefits Association (SEBA)	Stanislaus	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,853,632	12,186,897	—	—	—
School Employees Trust-Tulare	Tulare	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	603,061	557,183	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
School Insurance Group-Placer and Nevada Counties	Placer	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 51,326,701	\$ 55,395,430	\$ —	—	—
School Project for Utility Rate Reduction (SPURR)	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	24,098,000	24,184,000	—	—	—
School Projects Financing Corporation of Sacramento County	Sacramento	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	89,192	840,707	14,265,000	—	—
Schools Excess Liability Fund	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	(1,286,541)	15,310,261	—	—	—
Schools Insurance Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	30,413,672	37,605,003	—	—	—
Schools Insurance Group, Northern Alliance	Mendocino	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,254,690	4,679,496	—	—	—
Schools Insurance Program for Employees	San Luis Obispo	50.	O	—	—	—	—	—	—
Schools Linked For Insurance Management	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,122,923	20,706,474	—	—	—
Schools Self Insurance of Contra Costa County	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	13,665,463	14,006,171	—	—	—
Schwartz-Baize Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	94	82	—	—	—
Scott Valley Fire Protection District	Siskiyou	7.	O	—	—	—	—	156,203	81,320
—	—	—	—	Fire Protection	75,655	61,652	—	—	—
Scott Valley Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	26,734	33,635	—	—	—
Scotts Valley Fire Protection District	Santa Cruz	7.	O	—	—	—	—	8,356,437	3,431,082
—	—	—	—	Fire Protection	4,305,909	4,494,966	862,320	—	—
Scotts Valley Public Financing Authority	Santa Cruz	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,451,459	13,492,850	7,380,499	—	—
Scotts Valley Water Conservation District	Lake	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	399	—	—	—	—
Scotts Valley Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,422,768	4,161,304	11,128,220	—	—
Scotts Valley Water District Public Facilities Corporation	Santa Cruz	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,036,475	321,966	9,360,000	—	—
Seaside County Sanitation District (Monterey)	Monterey	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	377,197	622,973	12,670	—	—
Seeley County Water District	Imperial	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	150,154	178,136	18,000	—	—
—	—	—	—	Water Enterprise	245,865	238,067	103,525	—	—
Self Insurance Program for Employees	San Luis Obispo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	6,887,545	5,208,177	—	—	—
Self-Insurance Program for Imperial County	Imperial	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	110,025	24,616	—	—	—
Self-Insurance Risk Management Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	12,379,093	13,906,968	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Self-Insurance Risk Management Authority — (continued)	Los Angeles	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ —	\$ 252,922	\$ —	—	—
Self-Insurance Risk Management Authority II for Liability and Property Protection	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	813,453	2,030,407	—	—	—
Self-Insurance Risk Management Authority III - Employee Benefits	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,614,290	4,725,281	—	—	—
Self-Insured Schools of California Health and Welfare Benefits Program	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	397,577,013	390,270,175	—	—	—
Self-Insured Schools of California SISC I - Workers Compensation	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,434,224	14,732,620	—	—	—
Self-Insured Schools of California SISC II - Liability and Property	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	11,811,929	12,661,526	—	—	—
Selma - Kingsburg - Fowler County Sanitation District (Fresno)	Fresno	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,403,749	5,024,337	—	—	—
Selma Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	464,079	382,119	—	—	—
Selma Health Care District	Fresno	14.	O	—	—	—	—	—	—
Semitropic Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	19,086,247	17,568,758	31,843,510	—	—
Seneca Hospital District	Plumas	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	9,579,181	9,980,084	1,864,014	—	—
Senior Center Agency	Tehama	50.	O	Inactive	—	—	—	—	—
Sequoia Drainage Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	2,194	112	—	—	—
Sequoia Healthcare District	San Mateo	14.	O	—	—	—	—	—	—
—	—	—	—	Health	11,033,607	3,885,024	—	—	—
Sequoia Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	18,561	7,583	—	—	—
Serra Cooperative Library System	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	339,523	337,574	—	—	—
Serrano Irrigation District	Orange	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,202,253	5,016,592	4,099,637	—	—
Sewer Authority Mid-Coastside	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,111,863	3,959,918	—	—	—
Sewer Maintenance No. 1 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,962,184	4,654,272	790,841	—	—
Sewer Maintenance No. 2 (Placer)	Placer	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,883,943	3,557,792	—	—	—
Sewer Maintenance No. 3 (Placer)	Placer	19.	S	—	—	—	—	38,466	50,444
—	—	—	—	Waste Disposal Enterprise	530,170	458,983	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sewerage Agency of South Marin	Marin	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 2,220,205	\$ 2,749,240	\$ —	—	—
Sewerage Commission - Oroville Region	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,573,518	1,644,944	—	—	—
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	17,122	2,779
—	—	—	—	Water Enterprise	48,316	37,639	293,000	—	—
Shadow Lane Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	2,071	352	—	—	—
Shafter Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	421,647	421,965	—	—	—
Shafter-Wasco Irrigation District	Kern	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,848,024	3,701,107	1,651,927	—	—
Shandon Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	15,645	10,306	—	—	—
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	10,674	2,908
—	—	—	—	Lighting and Lighting Maintenance	4,557	5,292	—	—	—
Shasta Community Services District	Shasta	5.1	O	—	—	—	—	79,255	79,255
—	—	—	—	Fire Protection	128,614	131,403	—	—	—
—	—	—	—	Water Enterprise	383,480	301,605	54,500	—	—
Shasta County Air Pollution Control	Shasta	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	866,170	2,408,147	—	—	—
Shasta County Water Agency	Shasta	45.16	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	386,124	286,571	—	—	—
Shasta Joint Powers Financing Authority	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,033,581	1,975,604	18,310,000	—	—
Shasta Lake Acres Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Shasta Lake Estates Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Shasta Lake Fire Protection District	Shasta	7.	O	—	—	—	—	918,724	725,031
—	—	—	—	Fire Protection	721,889	725,032	8,582	—	—
Shasta Lake Ranchos Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Shasta Mosquito and Vector Control District	Shasta	21.	O	—	—	—	—	2,075,211	1,397,085
—	—	—	—	Pest Control	1,347,989	1,337,322	—	—	—
Shasta Valley Cemetery District	Siskiyou	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	127,551	119,860	—	—	—
Shasta Valley Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	143,068	112,559	—	—	—
Shasta-Trinity School Insurance Group	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	8,243,554	8,346,412	—	—	—
Shaws Flat-Springfield Cemetery District	Tuolumne	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	5,280	732	—	—	—
Shiloh Cemetery District	Sonoma	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	289,419	280,173	59,659	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Shippee French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	\$ 2,817	\$ 1,164
—	—	—	—	Lighting and Lighting Maintenance	\$ 1,475	\$ 1,262	\$ —	—	—
Showcase Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	26,007	21,264	1	—	—
Sierra - Sacramento Valley Emergency Medical Services Agency	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	1,238,367	1,173,583	—	—	—
Sierra Cedars Community Services District	Fresno	5.1	O	—	—	—	—	149,899	173,763
—	—	—	—	Streets and Roads - Construction and Maintenance	104,090	97,962	—	—	—
—	—	—	—	Water Enterprise	69,735	53,674	—	—	—
Sierra City Fire Protection District	Sierra	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	193,468	141,767	—	—	—
Sierra City Lighting District	Sierra	18.	S	Inactive	—	—	—	—	—
Sierra City Public Utility District	Sierra	40.1	O	Inactive	—	—	—	—	—
Sierra County Fire Protection District No. 1	Sierra	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	80,653	44,108	—	—	—
Sierra County Flood Control and Water Conservation District	Sierra	8.29	S	Inactive	—	—	—	—	—
Sierra County Waterworks No. 1 (Sierra)	Sierra	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	32,478	16,765	13,692	—	—
Sierra Economic Development District	Nevada	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	1,319,030	1,286,328	—	—	—
Sierra Foothills Public Utility District	Madera	40.1	O	—	—	—	—	—	—
Sierra Highlands Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	60,413	86,396	—	—	—
Sierra Lakes County Water District	Placer	42.	O	—	—	—	—	1,079,468	172,737
—	—	—	—	Waste Disposal Enterprise	585,065	485,068	409,538	—	—
—	—	—	—	Water Enterprise	541,922	518,948	1,621,156	—	—
Sierra Madre Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
Sierra North Community Service District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,339	8,159	—	—	—
Sierra Oaks Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,652	6	—	—	—
Sierra Planning Organization	Nevada	50.	O	Inactive	—	—	—	—	—
Sierra Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
Sierra Valley Fire Protection District	Plumas	7.	O	—	—	—	—	77,108	19,824
—	—	—	—	Fire Protection	20,621	22,234	—	—	—
Sierra Valley Groundwater Management District	Plumas	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	286,918	274,507	—	—	—
Sierra Valley Hospital District	Sierra	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,147,423	3,773,524	—	—	—
Sierra Valley Hospital Financing Authority	Sierra	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sierra Valley Resource Conservation District	Sierra	36.1	O	—	—	—	—	\$ —	\$ —
Sierra View Hospital District	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	79,748,711	68,288,733	38,765,000	—	—
Sierra Vista Lighting District	Shasta	18.	S	—	—	—	—	4,703	3,631
—	—	—	—	Lighting and Lighting Maintenance	3,269	1,284	—	—	—
Sierra-Kings Hospital District	Fresno	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	20,350,168	20,481,001	13,146,433	—	—
Sierraville Public Utility District	Sierra	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	60,979	68,132	250,817	—	—
Silicon Valley Animal Control Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	1,934,300	1,754,254	—	—	—
Silicon Valley Library System	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	603,418	634,241	—	—	—
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	3,922	1,101
—	—	—	—	Lighting and Lighting Maintenance	1,492	1,639	—	—	—
Silver Creek Drainage District (Fresno)	Fresno	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	329	5,165	—	—	—
Silverado - Modjeska Recreation and Park District	Orange	27.1	O	—	—	—	—	284,667	53,431
—	—	—	—	Recreation and Park	255,946	275,571	—	—	—
Silverado Community Services District	Napa	5.1	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	31,058	24,744	—	—	—
—	—	—	—	Police Protection and Personal Safety	12,851	10,239	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	63,183	50,340	—	—	—
Silveyville Cemetery District	Solano	4.	O	—	—	—	—	465,831	256,093
—	—	—	—	Cemetery	411,949	334,270	—	—	—
Simi Valley Civic Center Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	215,067	203,659	—	—	—
Simi Valley Lighting Maintenance (Ventura)	Ventura	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,946,071	1,578,723	—	—	—
Simi Valley Public Financing Authority	Ventura	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,393,920	3,352,961	12,610,000	—	—
Siskiyou Association of Governmental Entities	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	2,669	1	—	—	—
Siskiyou County Air Pollution Control	Siskiyou	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	506,543	507,694	—	—	—
Siskiyou County Flood Control and Water Conservation District	Siskiyou	8.30	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	314,203	309,854	—	—	—
Siskiyou County Schools Dental Insurance Group Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,886,106	1,914,782	—	—	—
Siskiyou County Schools Vision Insurance Group Joint Powers Authority	Siskiyou	50.	O	—	—	—	—	—	—
Siskiyou Resource Conservation District	Siskiyou	36.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Siskiyou Resource Conservation District — (continued)	Siskiyou	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 913,364	\$ 805,604	\$ —	—	—
Ski Town II Permanent Road Division	Nevada	29.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	5,308	4,579	—	—	—
Skyline County Water District	San Mateo	42.	O	—	—	—	—	165,988	124,173
—	—	—	—	Water Enterprise	953,384	783,133	396,000	—	—
Sleepy Hollow Fire Protection District	Marin	7.	O	—	—	—	—	715,116	706,369
—	—	—	—	Fire Protection	735,235	533,703	—	—	—
Sloughhouse Resource Conservation District	Sacramento	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	465,907	438,252	—	—	—
Small Cities Organized Risk Effort	Butte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,423,062	2,042,362	—	—	—
Smartville Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,011	122	—	—	—
Smartville Fire Protection District	Yuba	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	89,696	33,140	—	—	—
Smith River Cemetery District	Del Norte	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,238	7,292	—	—	—
Smith River Community Services District	Del Norte	5.1	O	—	—	—	—	—	—
Smith River Fire Protection District	Del Norte	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	233,970	172,156	—	—	—
Snelling Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	10,383	12,559	—	—	—
Snelling Community Services District	Merced	5.1	O	—	—	—	—	153,127	19,332
—	—	—	—	Waste Disposal Enterprise	43,124	53,734	—	—	—
Solano Animal Control Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	492,472	484,709	—	—	—
Solano County Building Corporation	Solano	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	4,531,964	4,352,508	13,460,000	—	—
Solano County Library Authority	Solano	50.	O	Inactive	—	—	—	—	—
Solano County Mosquito Abatement District No. 1	Solano	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,324,248	1,200,414	—	—	—
Solano County Water Agency	Solano	45.33	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	667,307	430,896	—	—	—
—	—	—	—	Water Enterprise	14,093,460	12,379,820	—	—	—
Solano Irrigation District	Solano	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	3,175,298	2,792,294	23,895,000	—	—
—	—	—	—	Water Enterprise	10,064,778	5,962,252	2,010,306	—	—
Solano Resource Conservation District	Solano	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	249,353	231,404	—	—	—
Solano Transportation Authority	Solano	—	O	—	—	—	—	—	—
Solano Water Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,578	131,339	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Soldier Mountain Meadows Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	\$ —	\$ —
Soledad Cemetery District	Monterey	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	87,653	77,060	17,547	—	—
Soledad Community Health Care District	Monterey	14.	O	—	—	—	—	—	—
—	—	—	—	Health	323,337	253,994	—	—	—
—	—	—	—	Hospital Enterprise	4,343,644	4,435,288	2,370,000	—	—
Soledad-Mission Recreation and Park District	Monterey	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	258,217	242,381	—	—	—
Sonoma County Agricultural Preservation and Open Space District	Sonoma	27.1	S	—	—	—	—	37,326,287	—
—	—	—	—	Recreation and Park	2,827,495	2,455,369	99,999	—	—
Sonoma County Library	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	11,928,963	11,200,405	—	—	—
Sonoma County Open Space Authority	Sonoma	50.	O	—	—	—	—	75,040,986	18,233,403
—	—	—	—	Local and Regional Planning or Development	18,449,576	32,296,097	—	—	—
Sonoma County Water Agency	Sonoma	45.26	S	—	—	—	—	6,627,351	1,476,537
—	—	—	—	Flood Control and Water Conservation	28,642,460	13,828,151	115,784,734	—	—
—	—	—	—	Waste Disposal Enterprise	2,903,470	2,734,365	7,795,836	—	—
—	—	—	—	Water Enterprise	32,454,803	27,996,859	19,906,429	—	—
Sonoma Mountain County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	34,244	41,034	—	—	—
Sonoma Valley County Sanitation District	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,768,797	7,051,160	20,007,791	—	—
Sonoma Valley Healthcare District	Sonoma	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	32,682,718	32,352,009	8,498,243	—	—
Sonora Public Financing Authority	Tuolumne	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	181,875	181,875	1,895,000	—	—
Soquel Creek Water District	Santa Cruz	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,105,981	6,365,855	9,675,000	—	—
Sotoyome Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	602,041	684,594	—	—	—
South Bay Area Schools Insurance Authority	Santa Clara	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,479,958	1,261,510	—	—	—
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	31.	O	—	—	—	—	13,627,348	2,370,820
—	—	—	—	Waste Disposal Enterprise	16,254,771	10,621,320	18,449,060	—	—
South Bay Dischargers Authority	Santa Clara	50.	O	Inactive	—	—	—	—	—
South Bay Irrigation District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,239	54,557	—	—	—
South Bay Regional Public Communications Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,386,235	4,842,600	9,275,000	—	—
South Bayside System Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	12,019,625	12,367,663	—	—	—
South Coast Air Quality Management District	Los Angeles	1.4	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
South Coast Air Quality Management District — (continued)	Los Angeles	1.4	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Air Pollution Control	\$ 178,442,091	\$ 188,691,793	\$ 85,198,637	—	—
South Coast Air Quality Management District Building Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,072,569	6,294,106	57,575,000	—	—
South Coast Area Transit	Ventura	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	10,657,371	12,196,527	—	—	—
South Coast Fire Protection District	Mendocino	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	163,689	114,311	—	—	—
South Coast Water District	Orange	42.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	160,433	128,464	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,308,425	7,250,694	7,613,155	—	—
—	—	—	—	Water Enterprise	13,604,143	10,295,894	20,647,575	—	—
South County Area Transit	San Luis Obispo	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	587,061	600,176	8,532	—	—
South County Fire Protection Authority	San Mateo	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	10,116,127	11,779,726	549,739	—	—
South Delta Water Agency	San Joaquin	45.29	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	342,931	394,255	—	—	—
South Dos Palos County Water District	Merced	42.	O	—	—	—	—	58,067	7,075
—	—	—	—	Waste Disposal Enterprise	23,128	16,249	—	—	—
—	—	—	—	Water Enterprise	40,655	26,092	—	—	—
South Feather Water and Power Agency	Butte	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	8,153,503	6,908,066	25,273,305	—	—
—	—	—	—	Water Enterprise	4,871,425	4,474,381	6,296,752	—	—
South Fork Irrigation District	Modoc	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	173,725	180,142	—	—	—
South Fork Mosquito Abatement District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	22,904	23,981	—	—	—
South French Camp Maintenance (San Joaquin)	San Joaquin	19.	S	—	—	—	—	4,972	1,952
—	—	—	—	Lighting and Lighting Maintenance	2,440	2,136	—	—	—
South Gate Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	15,727,940	15,727,940	91,455,000	—	—
South Kern Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	273,613	212,561	—	—	—
South Lake County Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,645,162	1,663,246	13,419	—	—
South Montebello Irrigation District	Los Angeles	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,057,999	2,285,522	2,700,755	—	—
South Monterey County Fire Protection District	Monterey	7.	O	—	—	—	—	954,174	241,140
—	—	—	—	Fire Protection	305,554	356,333	—	—	—
South Orange County Community College District Facilities Corporation	Orange	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	8,152,142	3,070,600	38,850,000	—	—
South Orange County Wastewater Authority	Orange	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
South Orange County Wastewater Authority — (continued)	Orange	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 16,243,257	\$ 18,449,659	\$ 3,145,009	—	—
South Park County Sanitation District (Sonoma)	Sonoma	31.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,662,774	1,862,285	3,615,000	—	—
South Park Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,207	5,756	—	—	—
South Placer Fire Protection District	Placer	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,633,469	6,315,907	—	—	—
South Placer Municipal Utility District	Placer	39.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,189,251	4,626,061	—	—	—
South San Joaquin Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	4,293,456	1,808,909	—	—	—
—	—	—	—	Water Enterprise	8,358,279	6,472,739	—	—	—
South San Luis Obispo County Sanitation District (San Luis Obispo)	San Luis Obispo	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,130,237	1,842,677	—	—	—
South Santa Clara County Fire District	Santa Clara	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	3,057,283	2,821,216	—	—	—
South Santa Clara Valley Memorial District	Santa Clara	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	87,363	86,056	—	—	—
South Sonora Maintenance District (Tuolumne)	Tuolumne	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,603	1,684	—	—	—
South State Cooperative Library System	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Library Services	216,835	194,062	—	—	—
South Sutter Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	—	361,202	—	—	—
—	—	—	—	Recreation and Park	43,834	40,931	—	—	—
—	—	—	—	Water Enterprise	1,516,281	1,139,291	—	—	—
South Tahoe Joint Powers Financing Authority	El Dorado	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,987,546	8,582,501	97,695,000	—	—
South Tahoe Public Utility District	El Dorado	40.1	O	—	—	—	—	40,724,510	25,472,721
—	—	—	—	Waste Disposal Enterprise	15,765,474	13,894,810	4,719	—	—
—	—	—	—	Water Enterprise	42,177,082	17,136,752	11,474,311	—	—
South Tulare Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	354,328	429,328	—	—	—
South Yreka Fire Protection District	Siskiyou	7.	O	—	—	—	—	54,052	37,474
—	—	—	—	Fire Protection	120,095	70,028	—	—	—
South Yuba Water District	Yuba	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	744,648	803,146	—	—	—
Southeast Area Animal Control Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Animal Control	3,008,376	3,243,619	1,143,141	—	—
Southeast Area Social Services Funding Authority (SASSFA)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,554,308	4,580,045	—	—	—
Southeast Resource Recovery Facility Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,771,125	6,578,028	129,300,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Southeast Water Coalition District	Los Angeles	50.	0	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ 63,463	\$ 58,199	\$ —	—	—
Southern Alameda County Geographic Information System Authority	Alameda	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	173,451	139,023	—	—	—
Southern California Intergovernmental Training and Development Center	San Diego	50.	0	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	3,846,678	3,463,213	17,048	—	—
Southern California Coastal Water Research Project Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Governmental Services	5,691,373	5,772,396	—	—	—
Southern California Community College Districts Self-Funded Insurance Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	9,988,500	5,099,933	—	—	—
Southern California Logistics Airport Authority	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	10,935,763	13,455,910	13,560,000	—	—
Southern California Public Power Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	478,088,000	331,558,000	2,837,390,000	—	—
Southern California Regional Airport Authority	Los Angeles	50.	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	60,744	172,858	—	—	—
Southern California Regional Rail Authority	Los Angeles	—	0	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	169,571,846	141,228,951	24,507,236	—	—
Southern California Schools Employee Benefit Association	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	84,279,967	84,375,319	—	—	—
Southern California Schools Regional Liability Excess Fund	Riverside	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	15,308,380	15,056,082	—	—	—
Southern California Schools Risk Management	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	27,335,546	31,859,609	—	—	—
Southern Coachella Valley Community Services District	Riverside	5.1	0	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	625,585	765,361	—	—	—
Southern Humboldt Community Hospital District	Humboldt	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	3,773,229	4,002,678	796,000	—	—
Southern Inyo Fire Protection District	Inyo	—	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	160,569	124,664	—	—	—
Southern Inyo Healthcare District	Inyo	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	5,485,986	4,795,692	15,047	—	—
Southern Marin Emergency Medical-Paramedic System	Marin	50.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	998,266	901,089	200,000	—	—
Southern Marin Fire Protection District	Marin	7.	0	—	—	—	—	9,300,904	5,397,124
—	—	—	—	Fire Protection	5,886,858	5,541,927	48,605	—	—
Southern Mono Health Care District	Mono	14.	0	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	28,312,321	23,658,483	19,288,875	—	—
Southern Orange County Property Liability Self-Insurance Authority	Orange	50.	0	—	—	—	—	—	—
—	—	—	—	Self Insurance	762,426	972,595	—	—	—
Southern Peninsula Region Insurance Group	Santa Cruz	50.	0	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Southern Peninsula Region Insurance Group — (continued)	Santa Cruz	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 969,717	\$ 870,430	\$ —	—	—
Southern San Joaquin Municipal Utility District	Kern	39.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8,886,235	7,451,333	—	—	—
Southern San Joaquin Valley Power Authority	Kern	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	353	228	—	—	—
Southern Sonoma County Resource Conservation District	Sonoma	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	645,632	555,201	—	—	—
Southern Tulare County Citrus Pest Control District	Tulare	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	451,047	438,984	—	—	—
Southgate Recreation and Park District	Sacramento	27.1	O	—	—	—	—	4,172,956	2,588,790
—	—	—	—	Recreation and Park	6,667,049	6,641,766	13,790,000	—	—
Southwest Healthcare District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	58,580	83,049	—	—	—
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	15,698	5,152
—	—	—	—	Lighting and Lighting Maintenance	9,888	10,539	—	—	—
Spalding Community Service District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	77,399	64,681	—	—	—
—	—	—	—	Waste Disposal Enterprise	129,205	151,679	—	—	—
Spanish Canyon Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Spanish Flat Water District	Napa	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	82,322	156,469	4,825	—	—
—	—	—	—	Water Enterprise	124,896	119,915	—	—	—
Special District Risk Management Authority (Sacramento)	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	4,935,640	4,428,660	—	—	—
Special District Workers Compensation Authority	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	5,443,918	5,224,331	—	—	—
Special Improvement District No. 1	Santa Barbara	46.4	O	—	—	—	—	996,401	881,370
—	—	—	—	Water Enterprise	6,619,410	6,478,410	4,650,000	—	—
Special Road Maintenance No. 3	Yolo	28.	S	—	—	—	—	1,492	1,235
—	—	—	—	Streets and Roads - Construction and Maintenance	1,391	1,235	—	—	—
Sports and Open Space Authority of the City of Santa Clara	Santa Clara	50.	O	Inactive	—	—	—	—	—
Spreckels Community Services District	Monterey	5.1	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,714	8,543	—	—	—
—	—	—	—	Fire Protection	101,212	171,867	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,417	4,458	—	—	—
Spreckels Memorial District	Monterey	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	168,576	175,485	—	—	—
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	18,870	3,925
—	—	—	—	Lighting and Lighting Maintenance	2,681	2,681	—	—	—
—	—	—	—	Water Enterprise	22,601	12,485	—	—	—
Spring Lake Road Division	Calaveras	29.	S	Inactive	—	—	—	—	—
Spring Valley County Sanitation District (San Diego)	San Diego	31.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Spring Valley County Sanitation District (San Diego) — (continued)	San Diego	31.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 10,035,762	\$ 8,862,279	\$ 195,068	—	—
Springfield Meadows Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	78,483	197,989	—	—	—
Springlake Fire Protection District	Yolo	7.	O	—	—	—	—	1,051,498	191,435
—	—	—	—	Fire Protection	266,618	243,606	—	—	—
Springville Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	205,950	147,144	—	—	—
Springville Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	182,991	208,684	—	—	—
—	—	—	—	Water Enterprise	163,640	242,823	495,248	—	—
Squaw Valley Cemetery District	Fresno	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	8,615	3,745	—	—	—
Squaw Valley Public Service District	Placer	42.	O	—	—	—	—	3,133,497	1,991,606
—	—	—	—	Fire Protection	1,830,877	1,471,646	1,274,275	—	—
—	—	—	—	Waste Disposal Enterprise	805,824	776,874	298,375	—	—
—	—	—	—	Water Enterprise	963,930	1,041,256	794,680	—	—
Squire Canyon Community Services District	San Luis Obispo	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	21,932	28,416	—	—	—
St. Johns Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	82,391	72,914	—	—	—
Stallion Springs Community Services District	Kern	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	354,859	354,859	—	—	—
—	—	—	—	Recreation and Park	41,179	41,179	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	529,523	613,793	—	—	—
—	—	—	—	Waste Disposal Enterprise	220,672	244,523	35,915	—	—
—	—	—	—	Water Enterprise	708,815	777,081	—	—	—
Standish-Litchfield Fire Protection District	Lassen	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	85,565	121,461	—	—	—
Stanislaus Consolidated Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	5,166,282	6,239,750	688,339	—	—
Stanislaus County Capital Improvements Financing Authority	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	10,005,823	9,982,355	91,100,000	—	—
Stanislaus Drug Enforcement Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	1,057,641	1,144,783	—	—	—
Stanislaus Waste-To-Energy Financing Agency	Stanislaus	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	18,909,889	17,886,250	50,110,000	—	—
Starlite Community Services District	Inyo	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	34,858	23,358	—	—	—
Starlite Mobile Estates Storm Drain Maintenance (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Starview Estates Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Statewide Association of Community Colleges	San Bernardino	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Self Insurance	\$ 11,424,535	\$ 11,896,839	\$ —	—	—
Stege Sanitary District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,422,568	2,683,796	2,970,814	—	—
Stevinson Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	118,604	168,990	—	—	—
Stillwater Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Stinson Beach County Water District	Marin	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,305,486	1,343,004	3,388,405	—	—
Stinson Beach Fire Protection District	Marin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	313,221	477,409	148,241	—	—
Stinson Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	8	—	—	—	—
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	19.	S	—	—	—	—	8,687	475
—	—	—	—	Lighting and Lighting Maintenance	2,119	1,796	—	—	—
Stockton Port District	San Joaquin	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	35,470,502	23,705,817	34,510,596	—	—
Stockton-East Water District	San Joaquin	46.4	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,208,136	21,767,918	104,085,663	—	—
Stone Corral Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	742,466	852,850	404,125	—	—
Stones-Bengard Community Service District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	18,164	41,549	—	—	—
—	—	—	—	Waste Disposal Enterprise	125,687	82,176	—	—	—
Stony Creek Water District	Glenn	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	16,483	13,206	—	—	—
Stony Gorge Resort Improvement District	Glenn	27.5	S	Inactive	—	—	—	—	—
Stonyford Recreation and Park District	Colusa	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	133	—	—	—	—
Stonyford-Indian Valley Cemetery District	Colusa	4.	O	—	—	—	—	8,538	4,960
—	—	—	—	Cemetery	18,917	23,085	—	—	—
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	1,479	126	—	—	—
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	826	8	—	—	—
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	37.1	S	—	—	—	—	148,926	18,580
—	—	—	—	Drainage and Drainage Maintenance	20,141	16,702	—	—	—
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	741	4	—	—	—
Storm Drain Maintenance District No. 1319 (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 2 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	117	—	—	—	—
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	37.1	S	—	—	—	—	21,293	2,580
—	—	—	—	Drainage and Drainage Maintenance	4,531	2,200	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Storm Drain Maintenance District No. 3 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Drainage and Drainage Maintenance	\$ 38	\$ —	\$ —	—	—
Storm Drain Maintenance District No. 4 (Contra Costa)	Contra Costa	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	9,951	24,025	—	—	—
Storm Drain Maintenance District No. 4 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 5 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 6 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	4,219	29	—	—	—
Storm Drain Maintenance District No. 7 (Stanislaus)	Stanislaus	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	12,690	212	—	—	—
Storm Drain Maintenance District No. 9 (Stanislaus)	Stanislaus	37.1	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	88	—	—	—	—
Storm Drain Maintenance No. 2 (Monterey)	Monterey	37.1	S	—	—	—	—	88,712	18,583
—	—	—	—	Drainage and Drainage Maintenance	18,582	22,743	—	—	—
Storm Drain Maintenance-Town Farm Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance-Western Homes Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drain Maintenance-Western Ranches Subdivision (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 1 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 10 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 11 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 12 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 13 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 18 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 19 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 2 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 3 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 4 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 5 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 7 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 8 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Storm Drainage Maintenance No. 9 (Placer)	Placer	19.	S	Inactive	—	—	—	—	—
Stratford Irrigation District	Kings	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	169,529	194,190	—	—	—
Stratford Public Utility District	Kings	40.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	12,481	11,946	—	—	—
—	—	—	—	Waste Disposal Enterprise	169,847	152,312	191,474	—	—
—	—	—	—	Water Enterprise	112,181	103,994	—	—	—
Strathmore Fire Protection District	Tulare	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	20,266	7,609	—	—	—
Strathmore Public Utility District	Tulare	40.1	O	—	—	—	—	131,506	53,700
—	—	—	—	Waste Disposal Enterprise	134,791	255,391	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Strathmore Public Utility District — (continued)	Tulare	40.1	O	—	—	—	—	\$ 131,506	\$ 53,700
—	—	—	—	Water Enterprise	\$ 485,530	\$ 435,143	\$ 1,799,882	—	—
Strawberry Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	36,464	18,877	—	—	—
Strawberry Recreation and Park District	Marin	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,047,113	1,202,562	305,000	—	—
Strawberry Valley Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	1,763	1,472	—	—	—
Stronghold-Newell Pest Abatement District	Modoc	23.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	30,614	48,906	—	—	—
Suburban Pines Community Services District	Placer	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,101	121	—	—	—
Sugarloaf Drive Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Suisun City Public Financing Authority	Solano	50.	C	Inactive	—	—	—	—	—
Suisun Fire Protection District	Solano	7.	O	—	—	—	—	517,050	186,081
—	—	—	—	Fire Protection	229,159	260,697	61,778	—	—
Suisun Resource Conservation District	Solano	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,124,459	1,162,167	15,638	—	—
Suisun/Solano Water Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,509,781	3,375,796	6,107,417	—	—
Suisun-Fairfield Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	376,896	356,779	—	—	—
Sultana Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	76,400	113,282	74,000	—	—
—	—	—	—	Water Enterprise	57,859	70,853	103,721	—	—
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	4,799	877
—	—	—	—	Drainage and Drainage Maintenance	1,629	639	—	—	—
Summer Home Park Maintenance District (Sonoma)	Sonoma	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,591	3,113	—	—	—
Summerland Lighting District	Santa Barbara	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	21,785	5,340	—	—	—
Summerland Sanitary District (Santa Barbara)	Santa Barbara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	545,949	547,053	38,362	—	—
Summit Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	746,883	673,618	—	—	—
Summit City Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Sunline Transit Agency	Riverside	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	16,629,508	19,281,569	1,795,000	—	—
Sunnyside Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	18,115	2,166
—	—	—	—	Lighting and Lighting Maintenance	921	921	—	—	—
—	—	—	—	Water Enterprise	17,241	21,344	97,100	—	—
Sunnyslope County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	286,060	333,492	—	—	—
—	—	—	—	Water Enterprise	1,865,807	2,434,922	5,200,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sunnyvale Financing Authority	Santa Clara	50.	C	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 22,802,465	\$ 22,741,962	\$ 48,945,000	—	—
Sunol Sanitary District (Santa Clara)	Santa Clara	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	116,085	98,988	184,190	—	—
Sunrise Recreation and Park District	Sacramento	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	9,618,559	8,006,114	—	—	—
Sunset Beach Sanitary District (Orange)	Orange	30.1	O	—	—	—	—	1,112,915	229,663
—	—	—	—	Waste Disposal Enterprise	559,944	537,814	—	—	—
Sunset Heights Community Services District	Amador	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,700	5,710	—	—	—
—	—	—	—	Water Enterprise	37,785	39,362	—	—	—
Sunset Oaks Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	8,659	12,623	—	—	—
Superior California Economic Development District	Shasta	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	292,548	254,602	—	—	—
—	—	—	—	Local and Regional Planning or Development	832,531	834,121	425,080	—	—
Surfside Colony Community Services District	Orange	5.1	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	90,774	90,769	—	—	—
—	—	—	—	Recreation and Park	5,190	5,800	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	4,570	5,400	—	—	—
Surfside Colony Storm Water Drainage District (Orange)	Orange	37.3	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	27,883	30,673	—	—	—
Surprise Valley Hospital District	Modoc	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	2,760,210	2,946,094	115,382	—	—
Surprise Valley Resource Conservation District	Modoc	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	4,325	17,150	—	—	—
Susan River Fire Protection District	Lassen	7.	O	—	—	—	—	249,835	115,522
—	—	—	—	Fire Protection	216,090	123,993	—	—	—
Susanville Consolidated Sanitary District (Lassen)	Lassen	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,324,153	1,168,148	—	—	—
Sutter Basin Fire Protection District	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	57,232	55,606	—	—	—
Sutter Cemetery District	Sutter	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	904,679	777,098	1,869	—	—
Sutter Community Service District	Sutter	5.1	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	670,284	581,341	3,598,638	—	—
Sutter County Consolidated Street Lighting District	Sutter	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	101,146	50,087	—	—	—
Sutter County Resource Conservation District	Sutter	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,334	4,723	—	—	—
Sutter County Urban Area Residential Street Lighting Maintenance District	Sutter	19.	S	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Sutter County Urban Area Residential Street Lighting Maintenance District — (continued)	Sutter	19.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Lighting and Lighting Maintenance	\$ 81,160	\$ 65,571	\$ —	—	—
Sutter County Water Agency	Sutter	45.17	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	191,087	134,650	285	—	—
Sutter County Waterworks District No. 1	Sutter	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	49,305	105,692	192,618	—	—
—	—	—	—	Water Enterprise	27,653	91,577	21,107	—	—
Sutter Creek Fire Protection District	Amador	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	159,127	182,608	108,000	—	—
Sutter Extension Water District	Sutter	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	728,746	657,958	—	—	—
Sutter-Yuba Mosquito Abatement District	Sutter	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,823,808	1,509,436	—	—	—
Sweetwater Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	32,198,976	30,164,082	46,055,000	—	—
Sweetwater Springs Water District	Sonoma	42.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,741,262	1,766,982	12,683,136	—	—
Sylvan Cemetery District	Sacramento	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	408,469	315,475	—	—	—
Sylvan Village Lighting District No. 2	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,625	1,494	—	—	—
Table Mountain Irrigation District	Butte	52.	O	—	—	—	—	—	—
Taft Public Financing Authority	Kern	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,905,770	1,886,703	17,490,000	—	—
Tahoe Basin Transportation System	El Dorado	50.	O	Inactive	—	—	—	—	—
Tahoe City Cemetery District	Placer	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	34,722	21,936	—	—	—
Tahoe City Public Utility District	Placer	40.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	7,156,507	6,514,078	3,329,715	—	—
—	—	—	—	Waste Disposal Enterprise	1,650,636	2,694,719	408,625	—	—
—	—	—	—	Water Enterprise	2,106,608	2,568,876	1,575,858	—	—
Tahoe City Public Utility District Public Facilities Finance Corporation	Placer	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,145,810	1,145,810	3,235,000	—	—
Tahoe Forest Hospital District	Nevada	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	57,390,871	53,617,459	31,335,014	—	—
Tahoe Paradise Resort Improvement District	El Dorado	27.5	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	99,203	74,748	—	—	—
Tahoe Resource Conservation District	El Dorado	36.2	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,080,630	1,021,946	—	—	—
Tahoe Transportation District	El Dorado	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	254,016	237,853	—	—	—
Tahoe-Truckee Sanitation Agency	Placer	32.2	O	—	—	—	—	1,784,895	994,153
—	—	—	—	Waste Disposal Enterprise	12,109,165	8,273,735	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tahoe-Truckee Unified School District Financing Corporation	Placer	54.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Financing or Constructing Facilities	\$ 893,547	\$ 1,157,750	\$ 13,167,000	—	—
Talega Joint Planning Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	155,682	155,767	—	—	—
Talmon Resort Improvement District	Placer	27.5	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	68,900	62,929	—	—	—
—	—	—	—	Water Enterprise	173,520	118,159	—	—	—
Tamalpais Community Services District	Marin	5.1	O	—	—	—	—	390,825	353,625
—	—	—	—	Recreation and Park	471,073	454,356	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,818,321	1,743,882	—	—	—
Taylorsville Cemetery District	Plumas	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,561	7,487	—	—	—
Tea Pot Dome Water District	Tulare	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	978,063	881,711	62,468	—	—
Tecopa Cemetery District	Inyo	4.	O	—	—	—	—	7,689	325
—	—	—	—	Cemetery	514	413	—	—	—
Teen Center Services Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	272,349	272,349	—	—	—
Tehachapi - Cummings County Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	6,159,140	6,207,865	4,875,000	—	—
Tehachapi Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	353,916	214,251	—	—	—
Tehachapi City Financing Corporation	Kern	54.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	435,711	436,114	3,710,100	—	—
Tehachapi Resource Conservation District	Kern	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	100,094	124,304	—	—	—
Tehachapi Valley Healthcare District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	8,966,389	8,653,609	—	—	—
Tehachapi Valley Recreation and Park District	Kern	27.1	O	—	—	—	—	626,952	449,603
—	—	—	—	Recreation and Park	860,066	700,549	—	—	—
Tehama Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	50,079	52,112	—	—	—
Tehama County Air Pollution Control District	Tehama	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	398,366	465,824	—	—	—
Tehama County Flood Control and Water Conservation District	Tehama	8.33	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	374,643	320,584	—	—	—
Tehama County Mosquito and Vector Control	Tehama	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	261,951	278,000	23,662	—	—
Tehama County Resource Conservation District	Tehama	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	247,843	263,785	—	—	—
Tehama County Sanitary Landfill Agency	Tehama	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	268,913	386,211	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tehama County/Red Bluff Landfill Management Agency	Tehama	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Waste Disposal Enterprise	\$ 2,145,116	\$ 2,478,301	\$ —	—	—
Tehama Power Authority	Tehama	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	170	—	—	—	—
Tehama-Colusa Canal Authority	Glenn	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,801,612	2,569,365	—	—	—
Tejon-Castac Water District	Kern	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	497,688	407,659	—	—	—
—	—	—	—	Water Enterprise	531,821	846,437	—	—	—
Telegraph Ridge Fire Protection District	Humboldt	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	11,461	9,186	—	—	—
Temecula Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	417,357	195,079	—	—	—
Temecula Community Services District	Riverside	5.1	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,541,482	1,512,941	—	—	—
—	—	—	—	Recreation and Park	6,007,322	6,246,052	6,185,000	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	13,234	18,281	—	—	—
—	—	—	—	Waste Disposal Enterprise	3,219,675	3,250,668	—	—	—
Temple City Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	342,790	342,790	3,900,000	—	—
Templeton Cemetery District	San Luis Obispo	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	95,631	63,622	—	—	—
Templeton Community Services District	San Luis Obispo	5.1	O	—	—	—	—	428,379	449,884
—	—	—	—	Drainage and Drainage Maintenance	17,344	3,265	—	—	—
—	—	—	—	Fire Protection	623,583	334,562	122,077	—	—
—	—	—	—	Governmental Services	18,859	9,917	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	29,860	24,972	—	—	—
—	—	—	—	Recreation and Park	489,086	464,195	4,411	—	—
—	—	—	—	Waste Disposal Enterprise	669,241	644,949	176,078	—	—
—	—	—	—	Water Enterprise	1,198,411	1,172,720	2,097,059	—	—
Templeton Unified School District Educational Facilities Corporation	San Luis Obispo	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,328,570	2,333,160	6,155,000	—	—
Tempo Park Lighting District	Stanislaus	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	13,371	6,505	—	—	—
Tenaja Community Services District	Riverside	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	430,612	821,690	—	—	—
Tennant Community Services District	Siskiyou	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,867	4,976	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,948	17,249	—	—	—
—	—	—	—	Water Enterprise	20,337	18,776	15,249	—	—
Terra Bella Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,191,136	3,711,976	1,964,329	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Terra Bella Memorial District	Tulare	20.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Memorial	\$ 65,710	\$ 67,526	\$ —	—	—
Terra Bella Sewer Maintenance District	Tulare	35.3	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	186,609	226,571	925,000	—	—
Teviston Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	36,450	53,183	133,587	—	—
The California Authority of Racing Fairs	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	622,223	697,612	—	—	—
The City of Downey Water Facilities Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,515	592,200	—	—	—
The La Quinta Financing Authority	Riverside	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	679,359	689,121	7,190,000	—	—
The Visalia Financing Corporation	Tulare	54.1	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	832,384	1,918,343	15,006,638	—	—
Thermalito Irrigation District	Butte	52.	O	—	—	—	—	1,413,234	1,340,800
—	—	—	—	Waste Disposal Enterprise	454,586	416,801	1,052,108	—	—
—	—	—	—	Water Enterprise	1,248,912	1,017,703	608,917	—	—
Thomes Creek Water District	Tehama	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	51,582	63,281	—	—	—
Thompson Flat Cemetery District	Butte	4.	S	—	—	—	—	7,200	105
—	—	—	—	Cemetery	1,054	2,178	—	—	—
Thornton Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	176,346	252,922	24,244	—	—
Thousand Oaks Civic Center Authority	Ventura	50.	C	Inactive	—	—	—	—	—
Thousand Oaks Public Financing Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,529,890	1,216,308	18,770,000	—	—
Three Arch Bay Community Services District	Orange	5.1	O	—	—	—	—	506,002	433,480
—	—	—	—	Drainage and Drainage Maintenance	394,374	596,840	—	—	—
—	—	—	—	Police Protection and Personal Safety	628,513	433,481	—	—	—
Three Cent Flat Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
Three Rivers Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,557	8,789	—	—	—
Three Rivers Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	71,504	74,231	—	—	—
—	—	—	—	Water Enterprise	36,547	33,279	—	—	—
Three Rivers Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	51,593	66,654	—	—	—
Three Valleys Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	190,939	220,916	—	—	—
—	—	—	—	Water Enterprise	42,970,079	41,043,548	25,445,000	—	—
Thunderbird County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	111,600	108,509	129,242	—	—
Tia Juana Valley County Water District	San Diego	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	184,910	149,543	229,501	—	—

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(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tiburon Fire Protection District	Marin	7.	O	—	—	—	—	\$ 2,817,057	\$ 2,561,878
—	—	—	—	Fire Protection	\$ 3,817,329	\$ 3,195,363	\$ 1,011,027	—	—
Tierra del Sol Regional Library Network	Riverside	54	O	—	—	—	—	—	—
Timber Cove County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	204,909	203,272	331,515	—	—
Timber Cove Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	100,374	89,341	217,604	—	—
Timber Drive Maintenance District (Sonoma)	Sonoma	19.	S	Inactive	—	—	—	—	—
Timberline Acres Unit 2 Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Tipton Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	88,814	105,602	—	—	—
—	—	—	—	Water Enterprise	237,351	168,145	—	—	—
Tipton-Pixley Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	86,161	109,117	—	—	—
Tomales Community Services District	Marin	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,430	2,682	—	—	—
—	—	—	—	Waste Disposal Enterprise	298,909	172,107	127,031	—	—
Torrance Public Financing Authority	Los Angeles	50	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	878,521	878,562	8,095,000	—	—
Town of Discovery Bay	Contra Costa	5.1	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	8,082	1,596	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,397,974	3,988,924	—	—	—
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	123,665	125,812	—	—	—
Township No. 2 Cemetery District	Amador	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	60,502	40,477	—	—	—
Trabuco Canyon Water District	Orange	42.	O	—	—	—	—	1,562,294	883,836
—	—	—	—	Waste Disposal Enterprise	4,897,647	4,021,048	—	—	—
—	—	—	—	Water Enterprise	8,336,563	6,573,967	53,530,000	—	—
Tract 92-Community Services District	Tulare	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	18,079	18,548	—	—	—
Tract No. 1270 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Tract No. 1394 Permanent Road Division District	Shasta	29.	S	Inactive	—	—	—	—	—
Tracy Cemetery District	San Joaquin	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	619,881	363,781	—	—	—
Tracy Fire Protection District	San Joaquin	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,274,000	3,124,000	229,600	—	—
Tranquillity Irrigation District	Fresno	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,082,767	1,685,330	2,764,816	—	—
Tranquillity Public Utility District	Fresno	40.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,169	11,201	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	9,647	17,525	—	—	—
—	—	—	—	Waste Disposal Enterprise	46,526	68,391	61,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tranquillity Resource Conservation District	Fresno	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 99	\$ —	\$ —	—	—
Transmission Agency of Northern California	Sacramento	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	57,176,759	57,168,159	416,410,406	—	—
Travis Unified School District Financing Corporation	Solano	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	926,379	844,671	13,055,000	—	—
Tres Hermanos Conservation Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	—	1,190	—	—	—
Tres Pinos County Water District	San Benito	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	42,738	49,860	—	—	—
—	—	—	—	Water Enterprise	46,777	33,738	—	—	—
Tri County Schools Insurance Group	Sutter	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	36,330,563	38,958,855	—	—	—
Tri Valley Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	287,947	271,042	—	—	—
Tri-Agency Economic Development Authority	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	31,901	28,660	377,188	—	—
Tri-City and County Regional Park and Open Space Group	Solano	27.2	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	41,596	22,517	—	—	—
Tri-City Hospital District	San Diego	14.	O	—	—	—	—	5,445,259	4,711,746
—	—	—	—	Hospital Enterprise	193,322,620	190,355,113	83,538,392	—	—
Tri-City Park Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	264,997	290,828	—	—	—
Tri-City Waste Disposal Authority	Alameda	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	61,713	1,231	—	—	—
Tri-City Waste Facilities Financing Authority	Alameda	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	451,062	503,098	6,280,000	—	—
Tri-County Planning Council	Glenn	50.	O	Inactive	—	—	—	—	—
Tri-Dam Power Authority	Tuolumne	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	7,202,648	6,711,907	42,885,000	—	—
Trindel Insurance Fund	Del Norte	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	953,671	953,671	—	—	—
Trinity Center Community Services District	Trinity	5.1	O	—	—	—	—	35,000	34,466
—	—	—	—	Fire Protection	37,332	34,466	—	—	—
Trinity County Public Utilities District	Trinity	40.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	7,442,484	6,399,502	11,087,567	—	—
Trinity County Resource and Water Conservation District	Trinity	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,340,462	1,457,219	—	—	—
Trinity County Waterworks District No. 1	Trinity	49.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,299,157	390,649	—	—	—
—	—	—	—	Water Enterprise	420,188	341,021	350,937	—	—
Triunfo County Sanitation District (Ventura)	Ventura	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,199,810	8,208,774	15,225,000	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Triunfo County Sanitation District (Ventura) — (continued)	Ventura	31.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 4,025,321	\$ 3,961,730	\$ —	—	—
Truckee Cemetery District	Nevada	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	96,905	55,696	—	—	—
Truckee Fire Protection District	Nevada	7.	O	—	—	—	—	4,748,932	3,011,691
—	—	—	—	Fire Protection	4,485,790	3,905,533	288,901	—	—
Truckee Sanitary District (Nevada)	Nevada	30.1	O	—	—	—	—	2,015,356	1,697,289
—	—	—	—	Waste Disposal Enterprise	4,991,945	4,997,957	—	—	—
Truckee-Donner Public Utility District	Nevada	40.1	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	14,919,299	42,391,649	2,729,723	—	—
—	—	—	—	Water Enterprise	6,874,991	6,317,168	17,116,082	—	—
Truckee-Donner Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,621,973	5,532,414	1,637,694	—	—
Truckee-Tahoe Airport District	Placer	2.1	O	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	4,547,327	3,713,568	761,756	—	—
Tucker Oaks Water District	Shasta	41.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,552	12,663	24,429	—	—
—	—	—	—	Water Enterprise	11,966	7,267	—	—	—
Tulare Area Schools Employee Benefit Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,540,371	10,712,698	—	—	—
Tulare Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	613,191	563,555	—	—	—
Tulare County Flood Control District	Tulare	8.36	S	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	383,847	529,738	—	—	—
Tulare County Pest Control District	Tulare	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	25,342	123,818	—	—	—
Tulare County Resource Conservation District	Tulare	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	4,667	12,225	—	—	—
Tulare County School Districts Self-Insurance Authority	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,743,503	1,721,014	—	—	—
Tulare County Schools Insurance Group	Tulare	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	12,159,855	11,315,984	—	—	—
Tulare County Waterworks District No. 1 (Tulare)	Tulare	49.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	125,337	44,189	—	—	—
Tulare District Healthcare System	Tulare	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	50,404,725	48,624,652	23,158,284	—	—
Tulare Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	5,060,074	4,962,645	4,131,674	—	—
Tulare Lake Basin Water Storage District	Kings	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,025,870	7,209,551	684,291	—	—
Tulare Lake Drainage District (Kings)	Kings	6.2	O	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	2,235,446	2,105,246	3,530,000	—	—
Tulare Lake Resource Conservation District	Kings	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,000	949	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Tulare Memorial District	Tulare	20.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Memorial	\$ 393,186	\$ 382,316	\$ —	—	—
Tulare Mosquito Abatement District	Tulare	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	687,662	592,451	—	—	—
Tule Irrigation District	Lassen	52.	S	—	—	—	—	—	—
Tulelake Irrigation District	Siskiyou	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,427,757	2,457,533	—	—	—
Tulelake Multi - County Fire Protection District	Siskiyou	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	80,294	74,978	—	—	—
Tuolumne County Air Pollution Control District	Tuolumne	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	176,629	176,629	—	—	—
Tuolumne County Public Power Agency	Tuolumne	50.	S	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	1,567,362	1,221,514	—	—	—
Tuolumne Fire Protection District	Tuolumne	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	369,382	453,912	—	—	—
Tuolumne Joint Powers Authority	Tuolumne	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	14,855,942	14,903,747	—	—	—
Tuolumne Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	19,898	12,207	—	—	—
Tuolumne Park and Recreation District	Tuolumne	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	180,462	229,225	—	—	—
Tuolumne Sanitary District	Tuolumne	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	250,891	341,084	217,000	—	—
Tuolumne Utilities District	Tuolumne	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,465,098	3,009,190	—	—	—
—	—	—	—	Water Enterprise	5,090,073	6,558,415	7,517,909	—	—
Turlock Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	163,372	346,948	—	—	—
Turlock Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	140,334,661	141,591,331	212,925,000	—	—
—	—	—	—	Water Enterprise	6,437,856	9,125,349	—	—	—
Turlock Mosquito Abatement District	Stanislaus	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	988,487	1,016,019	18,966	—	—
Turner Island Water District	Merced	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	538,777	598,070	174,167	—	—
Tuxedo-Country Club Fire Protection District	San Joaquin	7.	O	—	—	—	—	3,459,698	991,909
—	—	—	—	Fire Protection	1,009,666	991,909	47,272	—	—
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	26,999	6,192
—	—	—	—	Lighting and Lighting Maintenance	13,426	13,579	—	—	—
Twain Harte Community Services District	Tuolumne	5.1	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	521,472	456,164	—	—	—
—	—	—	—	Recreation and Park	78,327	67,067	—	—	—
—	—	—	—	Waste Disposal Enterprise	338,438	451,415	101,000	—	—
—	—	—	—	Water Enterprise	575,693	926,623	1,402,198	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Twentynine Palms Cemetery District	San Bernardino	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 166,889	\$ 158,031	\$ —	—	—
Twentynine Palms County Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	802,083	898,471	—	—	—
—	—	—	—	Water Enterprise	3,959,674	3,807,355	8,174,243	—	—
Twin Cities Police Authority	Marin	50.	O	—	—	—	—	—	—
—	—	—	—	Police Protection and Personal Safety	5,696,342	5,675,736	—	—	—
Ukiah Unified School District School Building Corporation	Mendocino	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,665,338	15,875,018	18,980,000	—	—
Ukiah Valley Fire Protection District	Mendocino	7.	O	—	—	—	—	1,129,707	737,402
—	—	—	—	Fire Protection	822,036	809,118	241,386	—	—
Ukiah Valley Sanitation District (Mendocino)	Mendocino	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,321,765	1,035,899	210,632	—	—
Ukiah Village Lighting District	Mendocino	18.	S	—	—	—	—	19,851	5,823
—	—	—	—	Lighting and Lighting Maintenance	5,924	4,423	—	—	—
Union Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,029,315	804,786	2,437,365	—	—
Union Sanitary District (Alameda)	Alameda	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	32,557,966	35,687,116	21,844,684	—	—
United Water Conservation District	Ventura	46.4	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	26,352	83,650	—	—	—
—	—	—	—	Flood Control and Water Conservation	3,372,255	3,330,766	3,954,012	—	—
—	—	—	—	Recreation and Park	1,023,018	1,265,424	53,998	—	—
—	—	—	—	Water Enterprise	6,466,378	6,655,819	22,082,196	—	—
University Heights Area Drain Maintenance (San Mateo)	San Mateo	19.	S	—	—	—	—	294,426,662	188,898,607
—	—	—	—	Drainage and Drainage Maintenance	11,071	400	—	—	—
Upham Cemetery District	Butte	4.	O	—	—	—	—	7,305	6,723
—	—	—	—	Cemetery	7,523	5,127	—	—	—
Upland Public Financing Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	287,830	337,062	2,790,000	—	—
Upper Lake Cemetery District	Lake	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	76,196	78,809	—	—	—
Upper Lake County Water District	Lake	42.	O	—	—	—	—	—	—
Upper Lake Fire Protection District	Lake	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	236,546	193,974	—	—	—
Upper Lake Lighting District	Lake	18.	S	—	—	—	—	31,791	11,542
—	—	—	—	Lighting and Lighting Maintenance	8,497	7,493	—	—	—
Upper Salinas/Las Tablas Resource Conservation District	San Luis Obispo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	160,674	132,299	—	—	—
Upper San Gabriel Valley Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	—	—	—	—	—
—	—	—	—	Water Enterprise	25,537,040	21,866,938	—	—	—
Upper San Joaquin River Water and Power Authority	Tulare	50.	O	—	—	—	—	—	—
Upper San Luis Rey Resource Conservation District	San Diego	36.1	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Upper San Luis Rey Resource Conservation District — (continued)	San Diego	36.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Resource Conservation	\$ 13,749	\$ 9,426	\$ —	—	—
Urban Transportation Service Area 4 (Shasta)	Shasta	34.	S	Inactive	—	—	—	—	—
Utica Power Authority	Calaveras	50.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	909,429	979,468	2,719,430	—	—
Vacaville Fire Protection District	Solano	7.	O	—	—	—	—	894,524	746,048
—	—	—	—	Fire Protection	778,946	888,350	—	—	—
Vacaville Public Financing Authority	Solano	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	6,517,385	6,517,385	86,930,000	—	—
Vacaville Unified School Library District	Solano	17.3	O	—	—	—	—	1,478,782	1,163,548
—	—	—	—	Library Services	3,290,357	2,907,445	—	—	—
Vacaville-Elmira Cemetery District	Solano	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	734,322	737,551	24,061	—	—
Valle Vista Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,405	1,845	—	—	—
Vallecito Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	6,799	3,379	—	—	—
Vallecitos Water District	San Diego	42.	O	—	—	—	—	330,783	—
—	—	—	—	Waste Disposal Enterprise	9,670,954	8,059,682	—	—	—
—	—	—	—	Water Enterprise	15,942,984	16,496,248	24,200,000	—	—
Vallejo Sanitation and Flood Control District	Solano	32.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	28,189,318	19,919,416	54,763,157	—	—
Valley Center Cemetery District	San Diego	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	107,061	78,350	8,762	—	—
Valley Center Community Services	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	234,074	257,006	—	—	—
Valley Center Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,551,284	1,327,481	65,573	—	—
Valley Center Municipal Water District	San Diego	44.	O	—	—	—	—	3,357,031	1,210,156
—	—	—	—	Waste Disposal Enterprise	1,014,998	1,178,974	1,500,000	—	—
—	—	—	—	Water Enterprise	31,534,282	30,204,925	840,836	—	—
Valley Center Municipal Water District Facilities Corporation	San Diego	54.	O	Inactive	—	—	—	—	—
Valley County Water District	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	4,872,337	4,133,869	—	—	—
Valley Home Fire Protection District	Stanislaus	7.	O	Inactive	—	—	—	—	—
Valley Insurance Program Joint Powers Authority (Fresno)	Fresno	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,794,446	4,757,882	—	—	—
Valley Insurance Programs Joint Powers Authority (Los Angeles)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,984,928	3,432,374	—	—	—
Valley of the Moon Fire Protection District	Sonoma	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	2,442,536	2,298,687	—	—	—
Valley of the Moon Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	254,042	171,281	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Valley of the Moon Water District	Sonoma	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 3,664,022	\$ 3,074,099	\$ 2,682,154	—	—
Valley Sanitary District (Riverside)	Riverside	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	6,352,944	3,115,011	1,580,931	—	—
Valley Springs Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,058	4,464	—	—	—
Valley Springs Public Utility District	Calaveras	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	137,067	176,685	—	—	—
—	—	—	—	Water Enterprise	288,361	148,073	292,813	—	—
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	19.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	5,514	1,179	—	—	—
Valley-Wide Recreation and Park District	Riverside	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	6,602,471	5,193,495	1,328,607	—	—
Valley-Wide Recreation and Park Foundation	Riverside	54.	O	Inactive	—	—	—	—	—
Van Horn Regional Treatment Facility	Riverside	50.	S	—	—	—	—	—	—
—	—	—	—	Governmental Services	62,698	19,149	—	—	—
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	7,659	10,065	—	—	—
Vandalia Irrigation District	Tulare	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	322,374	293,413	2,627	—	—
Vandenberg Village Community Services District	Santa Barbara	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	835,994	569,611	483,600	—	—
—	—	—	—	Water Enterprise	1,147,550	903,281	1,531,400	—	—
Vector Control Joint Powers Agency	Madera	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	2,954,376	3,867,072	—	—	—
Ventura County Air Pollution Control	Ventura	1.1	S	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	7,470,667	8,615,368	—	—	—
Ventura County Public Facilities Corporation	Ventura	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,299,601	1,210,314	10,570,000	—	—
Ventura County Public Financing Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	9,949,554	30,618,449	120,535,000	—	—
Ventura County Resource Conservation	Ventura	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	147,144	177,672	—	—	—
Ventura County Schools Business Services	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	570,867	507,121	—	—	—
Ventura County Schools Self-Funding Authority	Ventura	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	20,699,208	22,514,174	—	—	—
Ventura County Transportation Commission	Ventura	50	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	3,646,240	3,646,240	—	—	—
Ventura County Watershed Protection District	Ventura	8.34	S	—	—	—	—	80,215,965	10,489,867
—	—	—	—	Flood Control and Water Conservation	29,632,377	20,753,798	295,000	—	—
Ventura County Waterworks No. 1	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	4,538,156	3,192,614	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Ventura County Waterworks No. 1 — (continued)	Ventura	49.	S	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 9,660,982	\$ 8,785,822	\$ 20,000	—	—
Ventura County Waterworks No. 16	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	296,899	200,098	100,000	—	—
—	—	—	—	Water Enterprise	7,960	16,392	—	—	—
Ventura County Waterworks No. 17	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,473,788	1,393,337	—	—	—
Ventura County Waterworks No. 19	Ventura	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,743,364	1,614,841	151,707	—	—
Ventura County Waterworks No. 8	Ventura	49.	C	—	—	—	—	—	—
—	—	—	—	Water Enterprise	23,447,004	18,644,994	—	—	—
Ventura Fire Protection District	Ventura	7.	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	80,104,111	78,322,065	2,012,949	—	—
Ventura Port District	Ventura	11.3	O	—	—	—	—	—	—
—	—	—	—	Harbor and Port Enterprise	5,820,136	5,514,649	18,742,072	—	—
Ventura Region Sanitation District	Ventura	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	14,495,423	13,443,892	99,893	—	—
Ventura River County Water District	Ventura	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,072,299	959,070	—	—	—
Victor Lighting District	San Joaquin	18.	S	—	—	—	—	6,806	1,564
—	—	—	—	Lighting and Lighting Maintenance	2,687	3,207	—	—	—
Victor Valley Transit Service Authority	San Bernardino	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	6,837,064	8,622,255	—	—	—
Victor Valley Wastewater Reclamation Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,617,725	6,623,732	13,316,319	—	—
Victor Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,637,355	8,401,405	—	—	—
Victorville Fire Protection District	San Bernardino	7.	C	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,316,736	4,314,010	—	—	—
Victorville Recreation and Park District	San Bernardino	27.1	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	2,537,620	3,361,996	790,000	—	—
Victorville Sanitary District (San Bernardino)	San Bernardino	30.1	C	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,047,165	3,958,377	—	—	—
Victory Maintenance District (Amador)	Amador	19.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	1,782	671	—	—	—
Villa Blue Estates Water District	Lake	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	7,275	7,723	—	—	—
Vina Cemetery District	Tehama	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	3,917	5,168	—	—	—
Vina Resource Conservation District	Tehama	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	190,005	190,473	—	—	—
Viola Meadows Private Road Subdivision Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Visalia Cemetery District	Tulare	4.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Visalia Cemetery District — (continued)	Tulare	4.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Cemetery	\$ 1,181,574	\$ 965,298	\$ —	—	—
Visalia Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	142,270	111,957	—	—	—
Visalia Public Building Authority	Tulare	50.	O	Inactive	—	—	—	—	—
Visalia Public Finance Authority	Tulare	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,431,157	2,447,198	32,325,000	—	—
Visalia Unified School District Educational Facilities Corporation	Tulare	54.	O	Inactive	—	—	—	—	—
Vista Fire Protection District	San Diego	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	1,886,481	1,583,277	—	—	—
Vista Grande-LLAD No. 28	Los Angeles	18.	S	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	67,797	61,069	—	—	—
Vista Irrigation District	San Diego	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	24,184,011	24,006,682	2,915,000	—	—
Vista Joint Powers Financing Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	3,690,498	4,298,973	36,735,000	—	—
Vista-County of San Diego Building Authority	San Diego	50.	O	Inactive	—	—	—	—	—
Volcano Community Services District	Amador	5.1	O	—	—	—	—	10,000	10,531
—	—	—	—	Water Enterprise	51,742	49,707	—	—	—
Volcano Maintenance District (Amador)	Amador	19.	S	Inactive	—	—	—	—	—
Volponi Acres Lighting District	Tuolumne	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,685	2,858	—	—	—
Volta Community Services District	Merced	5.1	O	—	—	—	—	—	—
Walker Ranch Community Services District	Plumas	5.1	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	63,933	259	—	—	—
Wallace Brothers Ranchettes Permanent Road Division	Shasta	29.	S	Inactive	—	—	—	—	—
Wallace Community Services District	Calaveras	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	68,635	108,980	—	—	—
—	—	—	—	Water Enterprise	63,939	71,043	—	—	—
Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	—	—
—	—	—	—	Drainage and Drainage Maintenance	199	199	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,019	2,019	—	—	—
—	—	—	—	Water Enterprise	23,216	20,716	—	—	—
Walnut Creek Recreational Facilities, Inc.	Contra Costa	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	159,944	158,715	375,000	—	—
Walnut Grove Fire Protection District	Sacramento	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	147,084	99,650	—	—	—
Walnut Park Garbage Disposal District	Los Angeles	10.1	S	—	—	—	—	705,310	119,982
—	—	—	—	Waste Disposal Enterprise	485,612	503,333	—	—	—
Walnut Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,812,474	10,687,474	28,512,965	—	—
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	19.	S	—	—	—	—	8,958	6,937

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Walnut Ranch Lighting Maintenance No. 1 (Colusa) — (continued)	Colusa	19.	S	—	—	—	—	\$ 8,958	\$ 6,937
—	—	—	—	Lighting and Lighting Maintenance	\$ 7,495	\$ 3,398	\$ —	—	—
Walnut Ranch Unit 2 and 3 Street Lighting District	Colusa	28.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,272	3,087	—	—	—
Walnut Valley Building Corporation	Los Angeles	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	2,229,185	2,045,417	18,890,000	—	—
Walnut Valley Water District	Los Angeles	41.	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	60,531	7,818	—	—	—
—	—	—	—	Water Enterprise	27,975,979	27,296,345	18,890,000	—	—
Walton Fire Protection District	Sutter	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	4,293	—	—	—	—
Wasco Recreation and Park District	Kern	27.1	O	—	—	—	—	359,848	305,431
—	—	—	—	Recreation and Park	529,043	514,071	—	—	—
Washington Colony Cemetery District	Fresno	4.	O	—	—	—	—	134,720	68,997
—	—	—	—	Cemetery	276,336	320,325	72,997	—	—
Washington County Water District	Nevada	42.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	22,416	4,121	—	—	—
—	—	—	—	Water Enterprise	324,286	80,713	107,123	—	—
Washington Hospital Authority	Alameda	50.	O	Inactive	—	—	—	—	—
Washington Township Health Care District	Alameda	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	212,127,790	194,984,565	83,329,805	—	—
Water Conservation Garden Authority	San Diego	50.	O	—	—	—	—	—	—
—	—	—	—	Flood Control and Water Conservation	11,262	316,539	—	—	—
Water Facilities Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	13,921,183	14,649,740	19,490,582	—	—
Water Replenishment District of Southern California	Los Angeles	47.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	30,597,961	30,175,688	—	—	—
WaterReuse Finance Authority	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,324,886	5,324,886	121,120,000	—	—
Waterford Lighting District	Stanislaus	18.	C	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	28,173	12,352	—	—	—
Waterford Public Financing Authority	Stanislaus	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	488,689	417,509	—	—	—
Waterloo-Morada Fire Protection District	San Joaquin	7.	O	—	—	—	—	2,165,906	1,520,327
—	—	—	—	Fire Protection	1,593,071	1,667,344	166,663	—	—
Waterworks District No. 1 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,549	—	—	—	—
Waterworks District No. 21 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	195,905	35,325
—	—	—	—	Water Enterprise	232,495	240,596	271,627	—	—
Waterworks District No. 29 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	6,243,462	1,410,154
—	—	—	—	Water Enterprise	15,669,529	16,130,434	716,198	—	—
Waterworks District No. 36 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	1,081,280	16,860
—	—	—	—	Water Enterprise	832,630	736,666	—	—	—

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Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Waterworks District No. 37 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	\$ 368,514	\$ 67,907
—	—	—	—	Water Enterprise	\$ 1,195,968	\$ 1,663,476	\$ —	—	—
Waterworks District No. 40 (Los Angeles)	Los Angeles	49.	S	—	—	—	—	11,748,383	979,245
—	—	—	—	Water Enterprise	21,828,257	24,375,017	297,000	—	—
Wayside Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	24,795	1,891	—	—	—
Weaverville / Douglas City Parks and Recreation District	Trinity	27.1	O	—	—	—	—	138,609	111,683
—	—	—	—	Recreation and Park	109,036	111,683	—	—	—
Weaverville Community Services District	Trinity	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	780,050	763,368	3,758,474	—	—
Weaverville Fire Protection District	Trinity	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	164,987	144,367	—	—	—
Weaverville Lighting District	Trinity	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	32,927	28,757	—	—	—
Weaverville Sanitary District (Trinity)	Trinity	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	372,568	517,177	303,000	—	—
Weed Recreation and Park District	Siskiyou	27.1	O	—	—	—	—	341,238	136,644
—	—	—	—	Recreation and Park	215,316	206,494	—	—	—
Weed Water and Sewer Company, Inc.	Siskiyou	54.	O	Inactive	—	—	—	—	—
Weott Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	12,658	20,222	—	—	—
—	—	—	—	Waste Disposal Enterprise	78,111	145,228	345,108	—	—
—	—	—	—	Water Enterprise	65,835	79,107	202,176	—	—
Weott Maintenance District (Humboldt)	Humboldt	19.	S	—	—	—	—	14,551	4,720
—	—	—	—	Lighting and Lighting Maintenance	4,840	4,181	—	—	—
West Almanor Community Services District	Plumas	5.1	S	—	—	—	—	—	—
—	—	—	—	Fire Protection	183,156	166,043	—	—	—
West Basin Municipal Water District	Los Angeles	44.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	105,780,778	106,158,081	279,911,466	—	—
West Bay Sanitary District (San Mateo)	San Mateo	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,317,100	6,681,827	—	—	—
West Contra Costa Healthcare District	Contra Costa	14.	O	—	—	—	—	—	—
—	—	—	—	Health	2,299,500	1,451,296	3,733,134	—	—
West Contra Costa Integrated Waste Management Authority	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	2,975,439	1,114,318	—	—	—
West County Agency	Contra Costa	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	306,853	306,852	—	—	—
West County Wastewater District (Contra Costa)	Contra Costa	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	9,394,455	8,605,804	—	—	—
West Covina Public Finance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	799,079	1,650,934	35,125,000	—	—
West El Largo Community Services District	El Dorado	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	3,325	4,003	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
West End Communications Authority	San Bernardino	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Governmental Services	\$ 930,136	\$ 566,891	\$ —	—	—
West End Fire and Emergency Response Commission	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	33,135	121,128	—	—	—
West End Water Development, Treatment, and Conservation Joint Powers Authority	San Bernardino	50.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	—	8,730	—	—	—
West Fresno County Red Scale Protective District	Fresno	24.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	10,880	11,060	—	—	—
West Kern Water District	Kern	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	9,979,291	18,112,493	16,781,662	—	—
West Lake Resource Conservation District	Lake	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	421,751	405,641	—	—	—
West Lane Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	15,772	1,750
—	—	—	—	Lighting and Lighting Maintenance	3,191	3,440	—	—	—
West Patton Village Community Services District	Lassen	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,410	15,583	—	—	—
—	—	—	—	Water Enterprise	103,592	109,204	—	—	—
West Plainfield Fire Protection District	Yolo	7.	S	—	—	—	—	486,330	128,859
—	—	—	—	Fire Protection	215,444	111,941	—	—	—
West Point Cemetery District	Calaveras	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	29,364	9,670	—	—	—
West Point Fire Protection District	Calaveras	7.	O	—	—	—	—	97,978	90,055
—	—	—	—	Fire Protection	127,847	115,432	—	—	—
West Point Lighting District	Calaveras	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	4,203	3,512	—	—	—
West Point Veterans Memorial District	Calaveras	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	8,734	8,853	—	—	—
West Sacramento Financing Authority	Yolo	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	5,351,334	31,798,562	59,380,000	—	—
West San Gabriel Liability and Property Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,499,662	2,261,500	—	—	—
West San Gabriel Valley Benefits Joint Powers Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	1,678,078	1,915,925	—	—	—
West San Gabriel Workers Compensation Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	4,729,398	4,463,982	—	—	—
West Side Cemetery District	Kern	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	707,490	571,831	—	—	—
West Side Community Healthcare District	Stanislaus	14.	O	—	—	—	—	—	—
—	—	—	—	Ambulance Service	988,568	845,921	—	—	—
West Side Health Care District	Kern	14.	O	—	—	—	—	—	—
—	—	—	—	Health	1,097,910	684,855	1,704,737	—	—
West Side Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
West Side Irrigation District — (continued)	San Joaquin	52.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 1,063,896	\$ 991,466	\$ —	—	—
West Side Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,137	2,483	—	—	—
West Side Mosquito and Vector Control District	Kern	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,089,938	1,094,223	—	—	—
West Side Recreation and Park District	Kern	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	1,436,962	1,320,172	1,423,000	—	—
West Stanislaus Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	579,472	426,139	498,813	—	—
West Stanislaus Irrigation District	Stanislaus	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	3,368,879	3,229,270	—	—	—
West Stanislaus Resource Conservation District	Stanislaus	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	14,522	12,136	—	—	—
West Stockton Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	94,182	20,417
—	—	—	—	Lighting and Lighting Maintenance	43,494	45,452	—	—	—
West Talmage Lighting District	Mendocino	18.	S	—	—	—	—	8,780	2,627
—	—	—	—	Lighting and Lighting Maintenance	2,627	1,725	—	—	—
West Valley County Water	Los Angeles	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	160,617	157,153	—	—	—
West Valley Mosquito and Vector Control District	San Bernardino	21.	O	—	—	—	—	—	—
—	—	—	—	Pest Control	1,217,738	1,113,716	670,000	—	—
West Valley Sanitation District of Santa Clara County (Santa Clara)	Santa Clara	31.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	11,883,311	12,802,676	17,209,389	—	—
West Valley Water District	San Bernardino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	11,869,340	10,294,419	3,354,396	—	—
West Walton Park District	Sutter	27.1	S	—	—	—	—	—	—
—	—	—	—	Recreation and Park	5,753	5,753	—	—	—
Westborough County Water District	San Mateo	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,271,221	1,264,861	—	—	—
—	—	—	—	Water Enterprise	1,506,394	1,494,947	—	—	—
Western Canal Water District	Butte	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,470,954	1,118,905	—	—	—
Western Contra Costa County Transit Authority	Contra Costa	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,143,048	6,124,877	3,885,000	—	—
Western Gateway Regional Recreation and Park District	Nevada	27.1	O	—	—	—	—	—	—
—	—	—	—	Recreation and Park	247,980	233,694	—	—	—
Western Hills Water District	Stanislaus	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	2,426,988	2,203,405	—	—	—
Western Municipal Water District	Riverside	44.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	10,826,681	3,434,965	7,573,744	—	—
—	—	—	—	Water Enterprise	61,913,927	53,945,014	48,793,152	—	—
Western Nevada County Fire Agency	Nevada	50.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Western Nevada County Fire Agency — (continued)	Nevada	50.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 3,945	\$ 30,347	\$ —	—	—
Western Nevada County Wastewater Authority	Nevada	50.	O	Inactive	—	—	—	—	—
Western Orange County Self-Funded Workers Compensation Agency	Orange	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	3,604,036	3,186,856	—	—	—
Western Placer County Joint Powers Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Local and Regional Planning or Development	13,230	15,682	31,626	—	—
Western Regional Sanitary Landfill Authority	Placer	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	20,839,116	16,378,192	22,160,000	—	—
Western Riverside County Regional Wastewater Authority	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	2,940,386	2,939,557	26,446,013	—	—
Western Riverside County Self- Insurance Program For Employees	Riverside	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	10,496,846	12,231,425	—	—	—
Western Shasta Resource Conservation District	Shasta	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	1,873,277	1,841,241	53,948	—	—
Westfield Park Recreation and Parkway District No. 12	Los Angeles	27.1	O	—	—	—	—	—	—
Westhaven Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	125,173	136,016	387,106	—	—
Westlands Water District	Fresno	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	72,212,399	69,993,790	201,289,541	—	—
Westley Community Services District	Stanislaus	5.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	7,131	9,315	—	—	—
—	—	—	—	Water Enterprise	6,403	11,326	—	—	—
Westport County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	47,009	62,754	—	—	—
—	—	—	—	Water Enterprise	46,584	59,409	43,400	—	—
Westport Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	138,604	132,650	—	—	—
Westport-Ten Mile Cemetery District	Mendocino	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	7,122	3,950	—	—	—
Westridge Community Services District	Inyo	5.1	O	—	—	—	—	57,482	8,995
—	—	—	—	Water Enterprise	20,052	15,139	—	—	—
Westside Resource Conservation District	Fresno	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	792,674	772,057	—	—	—
Westside Water District	Colusa	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,284,320	1,379,505	2,042,264	—	—
Westwood Community Services District	Lassen	5.1	O	—	—	—	—	509,038	137,578
—	—	—	—	Ambulance Service	—	57,985	—	—	—
—	—	—	—	Fire Protection	143,034	113,298	29,643	—	—
—	—	—	—	Lighting and Lighting Maintenance	12,000	11,106	—	—	—
—	—	—	—	Recreation and Park	7,000	5,575	9,594	—	—
—	—	—	—	Waste Disposal Enterprise	254,118	243,053	1,428,960	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Westwood Community Services District — (continued)	Lassen	5.1	O	—	—	—	—	\$ 509,038	\$ 137,578
—	—	—	—	Water Enterprise	\$ 290,975	\$ 233,133	\$ 787,233	—	—
Westwood Hospital District	Lassen	14.	O	—	—	—	—	—	—
—	—	—	—	Hospital Enterprise	184	—	—	—	—
Wheatland Cemetery District	Yuba	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	54,521	46,950	—	—	—
Wheatland Water District	Yuba	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	116	3,278	12,000	—	—
Wheeler Crest Community Services District	Mono	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	28,688	34,202	—	—	—
Wheeler Crest Fire Protection District	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	54,692	42,236	—	—	—
Wheeler Ridge-Maricopa Water Storage District	Kern	48.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	20,523,833	19,914,334	10,697,706	—	—
Whispering Palms Community Services District	San Diego	5.1	O	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	32,542	32,446	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	130,171	129,785	—	—	—
—	—	—	—	Waste Disposal Enterprise	658,695	805,049	—	—	—
White Mountain Fire Protection	Mono	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	70,269	54,103	—	—	—
Whitehawk Ranch Community Services District	Plumas	5.1	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	29,152	49,809	66,910	—	—
—	—	—	—	Recreation and Park	90,853	69,602	—	—	—
Whitethorn Fire Protection District	Humboldt	7.	S	—	—	—	—	19,922	16,141
—	—	—	—	Fire Protection	21,591	12,050	—	—	—
Whittier Area Liability and Property Self-Insurance Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	295,754	608,199	—	—	—
Whittier Area Schools Insurance Authority (WASIA)	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,042,557	6,284,315	—	—	—
Whittier Public Financing Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	405,387	411,375	7,505,000	—	—
Whittier Puente Hills Conservation Authority	Los Angeles	50.	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	176,607	176,607	—	—	—
Whittier Utility Authority	Los Angeles	—	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,665,097	8,124,662	4,035,000	—	—
—	—	—	—	Water Enterprise	6,138,391	6,043,644	10,595,000	—	—
Widren Water District	Fresno	41.	O	—	—	—	—	—	—
Wildlife Corridor Conservation Authority	Los Angeles	50.	C	—	—	—	—	—	—
—	—	—	—	Recreation and Park	3,500	8,895	—	—	—
Wildomar Cemetery District	Riverside	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	205,201	347,623	—	—	—
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	19.	S	—	—	—	—	21,566	4,545
—	—	—	—	Drainage and Drainage Maintenance	2,156	2,156	—	—	—

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**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Wilkinson Manor Maintenance District (San Joaquin) — (continued)	San Joaquin	19.	S	—	—	—	—	\$ 21,566	\$ 4,545
—	—	—	—	Lighting and Lighting Maintenance	\$ 1,964	\$ 1,964	\$ —	—	—
—	—	—	—	Water Enterprise	86,012	81,674	—	—	—
Williams Cemetery District	Colusa	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	56,098	49,739	—	—	—
Williams Fire Protection Authority	Colusa	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	244,137	257,488	50,235	—	—
Williams Fire Protection District	Colusa	7.	S	—	—	—	—	120,085	61,852
—	—	—	—	Fire Protection	65,722	52,716	—	—	—
Willow County Water District	Mendocino	42.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	497,341	467,826	13,257	—	—
Willow Creek Community Services District	Humboldt	5.1	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	683,729	756,461	915,244	—	—
Willow Creek Fire Protection District	Humboldt	7.	O	—	—	—	—	121,479	85,029
—	—	—	—	Fire Protection	104,136	98,630	173,319	—	—
Willow Oak Fire Protection District	Yolo	7.	S	—	—	—	—	283,390	75,030
—	—	—	—	Fire Protection	225,855	207,588	—	—	—
Willow Ranch Cemetery District	Modoc	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	4,589	2,587	—	—	—
Willow Ranch Fire Protection District	Modoc	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	8,283	3,742	—	—	—
Willow Springs Water District	Amador	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	10	—	—	—	—
Willows Cemetery District	Glenn	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	171,798	215,466	—	—	—
Willows Fire Protection District	Glenn	7.	S	—	—	—	—	415,558	75,600
—	—	—	—	Fire Protection	89,969	60,984	—	—	—
Wilmington Cemetery District	Los Angeles	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	179,528	158,045	—	—	—
Wilton Fire Protection District	Sacramento	7.	O	—	—	—	—	622,218	580,609
—	—	—	—	Fire Protection	606,140	546,298	—	—	—
Windsor County Water District	Sonoma	42.	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	8,222,542	5,760,344	16,020,935	—	—
—	—	—	—	Water Enterprise	3,929,082	3,744,155	5,145,000	—	—
Windsor Fire Protection District	Sonoma	7.	O	—	—	—	—	1,797,626	1,253,445
—	—	—	—	Fire Protection	1,550,617	1,764,931	—	—	—
Windsor Joint Powers Financing Authority	Sonoma	50.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	777,442	778,621	8,685,000	—	—
Winter Gardens Sewer Maintenance (San Diego)	San Diego	19.	S	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,207,877	1,032,227	—	—	—
Winterhaven Fire Protection District	Imperial	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	75,791	107,086	14,223	—	—
Winterhaven Water District	Imperial	42.	O	—	—	—	—	—	—

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**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Winterhaven Water District — (continued)	Imperial	42.	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Water Enterprise	\$ 262,218	\$ 310,011	\$ 139,000	—	—
Winters Cemetery District	Yolo	4.	O	—	—	—	—	331,027	118,719
—	—	—	—	Cemetery	214,248	169,101	—	—	—
Winters Fire Protection District	Yolo	7.	S	—	—	—	—	593,216	138,970
—	—	—	—	Fire Protection	367,231	333,317	—	—	—
Winton Cemetery District	Merced	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	349,464	351,601	—	—	—
Winton Water and Sanitary District (Merced)	Merced	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	1,069,126	848,980	1,620,000	—	—
—	—	—	—	Water Enterprise	992,677	817,746	1,336,938	—	—
Woodbridge Fire Protection District	San Joaquin	7.	O	—	—	—	—	2,843,600	1,627,340
—	—	—	—	Fire Protection	2,502,883	2,372,757	43,968	—	—
Woodbridge Irrigation District	San Joaquin	52.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	1,089,340	766,619	—	—	—
Woodbridge Lighting District	San Joaquin	18.	S	—	—	—	—	9,787	5,633
—	—	—	—	Lighting and Lighting Maintenance	25,161	40,930	—	—	—
Woodbridge Sanitary District (San Joaquin)	San Joaquin	30.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	326,135	254,308	—	—	—
Woodcrest Storm Drain Maintenance District (Shasta)	Shasta	37.1	S	Inactive	—	—	—	—	—
Wooded Acres North Lighting District	Shasta	18.	S	Inactive	—	—	—	—	—
Woodlake Cemetery District	Tulare	4.	O	—	—	—	—	214,594	27,685
—	—	—	—	Cemetery	113,037	124,479	—	—	—
Woodlake Fire Protection District	Tulare	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	213,009	223,523	56,026	—	—
Woodlake Memorial District	Tulare	20.	O	—	—	—	—	—	—
—	—	—	—	Memorial	84,255	78,071	—	—	—
Woodland Ave Fire Protection District	Stanislaus	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	174,928	217,941	—	—	—
Woodside Club Estates Lighting District	Sonoma	18.	S	—	—	—	—	—	—
—	—	—	—	Lighting and Lighting Maintenance	2,225	118	—	—	—
Woodside Fire Protection District	San Mateo	7.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	7,888,407	7,503,948	—	—	—
Woodside Highlands Maintenance (San Mateo)	San Mateo	19.	C	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	37,144	32,642	—	—	—
Woodville Cemetery District	Tulare	4.	O	—	—	—	—	—	—
—	—	—	—	Cemetery	119,842	76,697	—	—	—
Woodville Public Utility District	Tulare	40.1	O	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	115,471	103,572	66,000	—	—
—	—	—	—	Water Enterprise	167,194	127,302	—	—	—
Wynola Water District	San Diego	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	52,909	33,094	—	—	—
Yermo Community Services District	San Bernardino	5.1	O	—	—	—	—	—	—

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Yermo Community Services District — (continued)	San Bernardino	5.1	O	—	—	—	—	\$ —	\$ —
—	—	—	—	Fire Protection	\$ 36,234	\$ 39,772	\$ —	—	—
—	—	—	—	Lighting and Lighting Maintenance	6,876	12,467	—	—	—
—	—	—	—	Recreation and Park	34,689	37,797	—	—	—
Yolo County Communications Emergency Services Agency	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Governmental Services	3,910,997	3,218,313	—	—	—
Yolo County Flood Control and Water Conservation District	Yolo	8.35	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	366,114	73,679	—	—	—
—	—	—	—	Water Enterprise	3,221,070	2,802,855	—	—	—
Yolo County Public Agency Risk Management Insurance Authority	Yolo	50.	O	—	—	—	—	—	—
—	—	—	—	Self Insurance	7,561,346	8,574,828	—	—	—
Yolo County Resource Conservation District	Yolo	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	512,665	466,157	10,431	—	—
Yolo County Transportation District	Yolo	—	O	—	—	—	—	—	—
—	—	—	—	Transit Enterprise	5,296,910	5,589,442	—	—	—
—	—	—	—	Transit Enterprise	786,350	781,639	—	—	—
Yolo Fire Protection District	Yolo	7.	O	—	—	—	—	376,233	—
—	—	—	—	Fire Protection	101,593	110,451	25,895	—	—
Yolo-Solano Air Quality Management District	Yolo	1.1	O	—	—	—	—	—	—
—	—	—	—	Air Pollution Control	3,314,942	3,582,156	—	—	—
Yolo-Zamora Water District	Yolo	41.	O	—	—	—	—	—	—
—	—	—	—	Water Enterprise	177	1,003	—	—	—
Yorba Linda Public Finance Authority	Orange	50.	O	Inactive	—	—	—	—	—
Yorba Linda Water District	Orange	42.	O	—	—	—	—	3,577,389	934,315
—	—	—	—	Waste Disposal Enterprise	645,668	810,828	—	—	—
—	—	—	—	Water Enterprise	16,215,352	14,918,619	3,800,666	—	—
Yosemite-Alpine Community Services District	Mariposa	5.1	O	—	—	—	—	—	—
—	—	—	—	Streets and Roads - Construction and Maintenance	12,968	3,489	—	—	—
—	—	—	—	Water Enterprise	6,758	17,928	—	—	—
Yuba City Area Joint Recreation Authority	Sutter	50.	O	Inactive	—	—	—	—	—
Yuba City Unified School District Financing Corporation	Yuba	54.	O	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	947,880	941,460	11,400,000	—	—
Yuba County Air Pollution Control	Yuba	1.1	S	Inactive	—	—	—	—	—
Yuba County Resource Conservation District	Yuba	36.1	O	—	—	—	—	—	—
—	—	—	—	Resource Conservation	655	4,559	—	—	—
Yuba County Rural Fire Joint Powers Agency	Yuba	50.	O	—	—	—	—	—	—
—	—	—	—	Fire Protection	6,633	9,353	—	—	—
Yuba County Water Agency	Yuba	45.18	O	—	—	—	—	—	—
—	—	—	—	Electric Enterprise	16,021,905	14,268,214	61,868,000	—	—
—	—	—	—	Recreation and Park	392,630	406,244	—	—	—
—	—	—	—	Water Enterprise	7,611,203	668,284	—	—	—
Yuba County Water District	Yuba	42.	O	—	—	—	—	1,036,672	244,910
—	—	—	—	Water Enterprise	742,391	912,449	1,144,574	—	—

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

**Table 1. Special District Annual Report — Fiscal Year 2002-03 — (continued)**  
**General Information: Revenues, Expenditures, Debt and Appropriations Limits by**  
**Special District in Alphabetical Order**

Name of Special District	Principal County	Type Code (a)	Gov Body (b)	Activity	Total Revenues	Total Expenditures	Total Debt	Appropriations Limit	Total Annual Appropriations Subject to Limit
Yuba Sutter Transit Authority	Sutter		0	—	—	—	—	\$ —	\$ —
—	—	—	—	Transit Enterprise	\$ 2,809,716	\$ 3,315,618	\$ —	—	—
Yucaipa Public Financing Authority	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	1,413,740	1,413,740	4,390,000	—	—
Yucaipa Valley Water District	San Bernardino	42.	0	—	—	—	—	—	—
—	—	—	—	Waste Disposal Enterprise	5,549,985	6,430,489	4,370,608	—	—
—	—	—	—	Water Enterprise	6,835,093	6,650,841	250,000	—	—
Yucca Valley Airport District	San Bernardino	2.1	0	—	—	—	—	—	—
—	—	—	—	Airport Enterprise	30,983	89,359	242,547	—	—
Yucca Valley Community Center Authority	San Bernardino	50.	0	—	—	—	—	—	—
—	—	—	—	Financing or Constructing Facilities	17,343	97,731	—	—	—
Yucca Valley Financing Authority	Riverside	50.	0	Inactive	—	—	—	—	—
Yucca Valley Fire Protection District	San Bernardino	7.	S	—	—	—	—	59,771,865	2,702,481
—	—	—	—	Ambulance Service	1,363,962	907,812	—	—	—
—	—	—	—	Fire Protection	2,714,611	3,232,945	—	—	—
Yuima Municipal Water District	San Diego	44.	0	—	—	—	—	—	—
—	—	—	—	Fire Protection	55,092	62,345	—	—	—
—	—	—	—	Water Enterprise	5,341,264	5,109,328	—	—	—
Zamora Fire Protection District	Yolo	7.	0	—	—	—	—	159,561	34,185
—	—	—	—	Fire Protection	64,831	83,168	121,324	—	—
Zayante Fire Protection District	Santa Cruz	7.	0	—	—	—	—	329,449	274,483
—	—	—	—	Fire Protection	415,099	423,792	474,983	—	—
<b>State Total</b>					<b>\$ 27,288,141,565</b>	<b>\$ 28,136,147,168</b>	<b>\$ 52,126,055,352</b>	<b>\$ 19,558,603,967</b>	<b>\$ 9,968,104,542</b>

(a) Refers to type code description in Appendix A

(b) Governing Body: S=County Board of Supervisors; C=City Council; O=Other

Table 2. Special Districts Annual Report — Fiscal Year 2002- 03

## Airport Activity Revenues and Expenses by Special District in Alphabetical Order

	Anderson Valley Community Services District	Big Bear Airport District	Burbank - Glendale - Pasadena Airport Authority	California Pines Community Services District	Cameron Park Airport District	Coachella Valley Recreation and Park District	County Service Area No. 60 (San Bernardino)	East Kern Airport District	Indian Wells Valley Airport District	March Inland Port Airport Authority
<b>Operating Revenues</b>										
Landing Fees	\$—	\$—	\$2,790,334	\$—	\$7,684	\$—	\$1,285	\$—	\$25,207	\$5,066
Aircraft Storage Fees	—	289,703	—	—	41,146	—	2,090	443,358	—	—
Fuel Flowage Fees	—	316,920	582,898	—	—	—	8,432	—	7,025	10,758
Concessions	—	—	6,152,863	—	—	—	—	—	42,057	—
Rents and Leases	3,239	83,601	9,823,157	—	2,184	—	—	3,516,637	141,775	45,243
Sales and Services	284	—	14,317,733	—	194,570	—	—	2,808,041	145,306	—
Other Operating Revenues	8	—	1,190,010	—	310	123,763	150,066	3,300	10,979	3,144
<b>Total Operating Revenues</b>	<b>3,531</b>	<b>690,224</b>	<b>34,856,995</b>	<b>—</b>	<b>245,894</b>	<b>123,763</b>	<b>161,873</b>	<b>6,771,336</b>	<b>372,349</b>	<b>64,211</b>
<b>Operating Expenses</b>										
Administration	—	454,800	7,151,507	300	53,841	—	429,502	1,521,074	199,470	10,634
<b>Maintenance and Operation</b>										
Landing Areas	—	—	1,250,489	—	125,289	—	—	438,481	—	765,917
Terminal Buildings and Areas	—	20,598	6,951,328	—	—	—	—	—	9,863	—
Other Buildings and Areas	—	3,433	1,451,778	—	12,336	—	—	342,820	—	60,434
General Shop and Equipment	—	10,299	—	—	—	—	—	588,599	—	16,378
Cost of Sales and Services	—	337,088	5,652,104	3,443	169,573	—	239,254	1,877,450	160,101	—
Depreciation and Amortization	—	320,000	5,186,206	9,923	8,050	—	263,813	869,027	379,307	—
Other Operating Expenses	—	—	—	1,880	40,947	183,714	71,009	352,769	—	—
<b>Total Operating Expenses</b>	<b>—</b>	<b>1,146,218</b>	<b>27,643,412</b>	<b>15,546</b>	<b>410,036</b>	<b>183,714</b>	<b>1,003,578</b>	<b>5,990,220</b>	<b>748,741</b>	<b>853,363</b>
<b>Operating Income (Loss)</b>	<b>3,531</b>	<b>(455,994)</b>	<b>7,213,583</b>	<b>(15,546)</b>	<b>(164,142)</b>	<b>(59,951)</b>	<b>(841,705)</b>	<b>781,116</b>	<b>(376,392)</b>	<b>(789,152)</b>
<b>Non-Operating Revenues</b>										
Interest Income	266	32,418	2,645,269	37	2,202	—	137,376	123,739	5,549	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	651,608	—	—	10,135	—	1,115,290	156,479	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	40,000	—	79,159	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	162	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	73,468	—	—	478,367	1,174,423	—
State	61,498	14,384	—	—	10,182	—	10,000	2,269	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,387,183	9,875,263	—	—	—	21,803	—	58,711	—
<b>Total Non-Operating Revenues</b>	<b>61,764</b>	<b>2,085,593</b>	<b>12,520,532</b>	<b>37</b>	<b>136,149</b>	<b>—</b>	<b>1,363,628</b>	<b>760,854</b>	<b>1,238,683</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,347	862,758	—	19,314	—	—	162,479	12,870	—
Other Non-Operating Expenses	60,775	—	17,185,167	—	—	—	—	287,003	—	—
<b>Total Non-Operating Expenses</b>	<b>60,775</b>	<b>2,347</b>	<b>18,047,925</b>	<b>—</b>	<b>19,314</b>	<b>—</b>	<b>—</b>	<b>449,482</b>	<b>12,870</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>989</b>	<b>2,083,246</b>	<b>(5,527,393)</b>	<b>37</b>	<b>116,835</b>	<b>—</b>	<b>1,363,628</b>	<b>311,372</b>	<b>1,225,813</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>4,520</b>	<b>1,627,252</b>	<b>1,686,190</b>	<b>(15,509)</b>	<b>(47,307)</b>	<b>(59,951)</b>	<b>521,923</b>	<b>1,092,488</b>	<b>849,421</b>	<b>(789,152)</b>
Operating Transfers In	—	—	—	—	—	554,568	—	32,711	—	—
Operating Transfers Out	—	—	—	—	—	—	—	32,711	—	—
<b>Net Income (Loss)</b>	<b>\$4,520</b>	<b>\$1,627,252</b>	<b>\$1,686,190</b>	<b>\$(15,509)</b>	<b>\$(47,307)</b>	<b>\$494,617</b>	<b>\$521,923</b>	<b>\$1,092,488</b>	<b>\$849,421</b>	<b>\$(789,152)</b>

**Table 2. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**

**Airport Activity Revenues and Expenses by Special District in Alphabetical Order**

	Minter Field Airport District	Monterey Peninsula Airport District	San Bernardino International Airport Authority	San Diego County Regional Airport Authority	San Diego Unified Port District	Santa Maria Public Airport District	Southern California Logistics Airport Authority	Southern California Regional Airport Authority	Truckee-Tahoe Airport District	Yucca Valley Airport District
<b>Operating Revenues</b>										
Landing Fees	\$—	\$498,792	\$28,996	\$8,604,417	\$9,156,296	\$59,113	\$37,929	\$—	\$—	\$20,899
Aircraft Storage Fees	—	46,581	265	—	—	720,799	428,722	—	576,844	—
Fuel Flowage Fees	—	327,067	—	49,038	825,221	68,868	459,429	—	—	—
Concessions	—	2,288,520	—	11,711,133	15,649,229	490,515	22,975	—	—	—
Rents and Leases	974,072	1,994,097	2,009,443	21,554,159	15,437,817	620,222	2,199,856	—	266,690	—
Sales and Services	—	—	—	—	—	—	514,456	—	1,159,687	—
Other Operating Revenues	1,547	156,037	273,212	343,172	1,788,137	10,384	7,210,628	—	5,000	—
<b>Total Operating Revenues</b>	<b>975,619</b>	<b>5,311,094</b>	<b>2,311,916</b>	<b>42,261,919</b>	<b>42,856,700</b>	<b>1,969,901</b>	<b>10,873,995</b>	<b>—</b>	<b>2,008,221</b>	<b>20,899</b>
<b>Operating Expenses</b>										
Administration	503,882	1,337,172	1,380,859	2,530,995	4,099,599	1,801,077	4,316,335	—	625,827	1,954
<b>Maintenance and Operation</b>										
Landing Areas	—	299,727	54,518	8,410,040	12,726,752	30,654	195,210	—	607,524	1,766
Terminal Buildings and Areas	—	2,483,928	160,595	10,620,432	13,044,194	190,376	2,618,328	—	33,603	1,693
Other Buildings and Areas	172,971	856,364	240,891	9,417,944	3,305,896	138,704	973,481	—	225,365	—
General Shop and Equipment	—	171,273	53,023	—	531,283	—	356,493	—	269,471	—
Cost of Sales and Services	—	—	—	—	—	—	518,981	—	662,692	—
Depreciation and Amortization	94,274	386,978	914,070	12,598,439	14,460,538	1,402,797	3,167,123	—	1,203,677	47,578
Other Operating Expenses	—	—	—	7,574,303	6,183,317	—	119,129	—	4,292	18,000
<b>Total Operating Expenses</b>	<b>771,127</b>	<b>5,535,442</b>	<b>2,803,956</b>	<b>51,152,153</b>	<b>54,351,579</b>	<b>3,563,608</b>	<b>12,265,080</b>	<b>—</b>	<b>3,632,451</b>	<b>70,991</b>
<b>Operating Income (Loss)</b>	<b>204,492</b>	<b>(224,348)</b>	<b>(492,040)</b>	<b>(8,890,234)</b>	<b>(11,494,879)</b>	<b>(1,593,707)</b>	<b>(1,391,085)</b>	<b>—</b>	<b>(1,624,230)</b>	<b>(50,092)</b>
<b>Non-Operating Revenues</b>										
Interest Income	8,116	137,564	6,338	2,354,848	956,951	202,812	61,768	10,744	167,904	84
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	752,403	—	—	2,256,430	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	1,274	—
<b>Intergovernmental</b>										
Federal	—	—	—	9,645,238	5,351,445	412,798	—	—	—	—
State	—	—	—	—	—	9,500	—	—	113,498	10,000
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	15,921	—	—	10,236,278	9,512,137	166,499	—	50,000	—	—
<b>Total Non-Operating Revenues</b>	<b>24,037</b>	<b>137,564</b>	<b>6,338</b>	<b>22,236,364</b>	<b>15,820,533</b>	<b>1,544,012</b>	<b>61,768</b>	<b>60,744</b>	<b>2,539,106</b>	<b>10,084</b>
<b>Non-Operating Expenses</b>										
Interest Expense	37,977	—	185,249	1,892,227	2,239,745	—	934,385	—	81,117	10,256
Other Non-Operating Expenses	216,082	15,468	—	4,275,375	2,341,590	—	256,445	172,858	—	8,112
<b>Total Non-Operating Expenses</b>	<b>254,059</b>	<b>15,468</b>	<b>185,249</b>	<b>6,167,602</b>	<b>4,581,335</b>	<b>—</b>	<b>1,190,830</b>	<b>172,858</b>	<b>81,117</b>	<b>18,368</b>
<b>Non-Operating Income (Loss)</b>	<b>(230,022)</b>	<b>122,096</b>	<b>(178,911)</b>	<b>16,068,762</b>	<b>11,239,198</b>	<b>1,544,012</b>	<b>(1,129,062)</b>	<b>(112,114)</b>	<b>2,457,989</b>	<b>(8,284)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(25,530)</b>	<b>(102,252)</b>	<b>(670,951)</b>	<b>7,178,528</b>	<b>(255,681)</b>	<b>(49,695)</b>	<b>(2,520,147)</b>	<b>(112,114)</b>	<b>833,759</b>	<b>(58,376)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(25,530)</b>	<b>\$(102,252)</b>	<b>\$(670,951)</b>	<b>\$7,178,528</b>	<b>\$(255,681)</b>	<b>\$(49,695)</b>	<b>\$(2,520,147)</b>	<b>\$(112,114)</b>	<b>\$833,759</b>	<b>\$(58,376)</b>



**Table 2. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Airport Activity Revenues and Expenses by Special District in Alphabetical Order**

	State Total
<b>Operating Revenues</b>	
Landing Fees	\$21,236,018
Aircraft Storage Fees	2,549,508
Fuel Flowage Fees	2,655,656
Concessions	36,357,292
Rents and Leases	58,672,192
Sales and Services	19,140,077
Other Operating Revenues	11,269,697
<b>Total Operating Revenues</b>	<b>151,880,440</b>
<b>Operating Expenses</b>	
Administration	26,418,828
<b>Maintenance and Operation</b>	
Landing Areas	24,906,367
Terminal Buildings and Areas	36,134,938
Other Buildings and Areas	17,202,417
General Shop and Equipment	1,996,819
Cost of Sales and Services	9,620,686
Depreciation and Amortization	41,311,800
Other Operating Expenses	14,549,360
<b>Total Operating Expenses</b>	<b>172,141,215</b>
<b>Operating Income (Loss)</b>	<b>(20,260,775)</b>
<b>Non-Operating Revenues</b>	
Interest Income	6,853,985
Rents, Leases, and Franchises	—
<b>Taxes and Assessments</b>	
Current Secured and Unsecured (1%)	4,942,345
Voter Approved Taxes	—
Property Assessments	119,159
Special Assessments	—
Prior Year and Penalties	1,436
<b>Intergovernmental</b>	
Federal	17,135,739
State	231,331
Other Governmental Agencies	—
Other Non-Operating Revenues	31,323,795
<b>Total Non-Operating Revenues</b>	<b>60,607,790</b>
<b>Non-Operating Expenses</b>	
Interest Expense	6,440,724
Other Non-Operating Expenses	24,818,875
<b>Total Non-Operating Expenses</b>	<b>31,259,599</b>
<b>Non-Operating Income (Loss)</b>	<b>29,348,191</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,087,416</b>
Operating Transfers In	587,279
Operating Transfers Out	32,711
<b>Net Income (Loss)</b>	<b>\$9,641,984</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Armona Community Services District	Bard Water District	Calaveras Public Power Agency	Central Valley Financing Authority	East Bay Municipal Utility District	El Dorado Irrigation District	Friant Power Authority	Glenn-Colusa Irrigation District	Humboldt Bay Municipal Water District	Imperial Irrigation District
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$115,043,474
Business and Industrial	—	—	—	—	—	—	—	—	—	128,679,709
Sales to Public Authorities	—	—	1,866,161	—	—	—	—	—	—	6,752,189
Sales for Resale	—	—	—	39,449,826	4,050,000	—	6,360,128	6,503	329,443	—
Interdepartmental	—	—	—	—	—	—	—	—	—	1,773,205
Other Sales	—	—	—	637,961	—	41,445	—	—	—	8,873,602
Other Electric Revenues	12,741	—	—	—	—	—	—	—	—	16,787,649
<b>Total Operating Revenues</b>	<u>12,741</u>	<u>—</u>	<u>1,866,161</u>	<u>40,087,787</u>	<u>4,050,000</u>	<u>41,445</u>	<u>6,360,128</u>	<u>6,503</u>	<u>329,443</u>	<u>277,909,828</u>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	—	30,371,114	452,000	—	532,651	4,640	—	60,235,944
Purchased Power	9,726	—	794,524	—	—	—	—	—	—	106,919,705
Other Production Expenses	—	—	—	—	802,000	—	—	—	—	3,944,265
<b>Other Operating Expense</b>										
Transmission	—	—	—	—	—	—	52,900	—	—	3,262,210
Distribution	—	—	435,568	—	—	—	—	—	—	27,363,418
Customer Accounts	189	—	—	—	—	—	—	—	—	3,816,197
Administration and General	2,460	—	88,872	1,028,899	210,000	—	394,030	—	—	15,945,614
Depreciation and Amortization	—	—	—	4,448,133	1,199,000	52,295	561,333	17,514	113,879	35,320,783
Other Operating Expenses	—	—	—	—	—	5,793,139	—	—	135,541	4,800,513
<b>Total Operating Expenses</b>	<u>12,375</u>	<u>—</u>	<u>1,318,964</u>	<u>35,848,146</u>	<u>2,663,000</u>	<u>5,845,434</u>	<u>1,540,914</u>	<u>22,154</u>	<u>249,420</u>	<u>261,608,649</u>
<b>Operating Income (Loss)</b>	<u>366</u>	<u>—</u>	<u>547,197</u>	<u>4,239,641</u>	<u>1,387,000</u>	<u>(5,803,989)</u>	<u>4,819,214</u>	<u>(15,651)</u>	<u>80,023</u>	<u>16,301,179</u>
<b>Non-Operating Revenues</b>										
Interest Income	154	—	60,900	927,744	—	252,717	108,465	—	—	2,934,216
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	258,719
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	465	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	2,097,550	—	—	—	—
State	11	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	54,786	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	51,833	—	—	4,993,470	—	—	—	7,075,358
<b>Total Non-Operating Revenues</b>	<u>630</u>	<u>54,786</u>	<u>112,733</u>	<u>927,744</u>	<u>—</u>	<u>7,343,737</u>	<u>108,465</u>	<u>—</u>	<u>—</u>	<u>10,268,293</u>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	5,321,107	—	127,903	83,141	—	—	9,736,643
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<u>—</u>	<u>—</u>	<u>—</u>	<u>5,321,107</u>	<u>—</u>	<u>127,903</u>	<u>83,141</u>	<u>—</u>	<u>—</u>	<u>9,736,643</u>
<b>Non-Operating Income (Loss)</b>	<u>630</u>	<u>54,786</u>	<u>112,733</u>	<u>(4,393,363)</u>	<u>—</u>	<u>7,215,834</u>	<u>25,324</u>	<u>—</u>	<u>—</u>	<u>531,650</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>996</u>	<u>54,786</u>	<u>659,930</u>	<u>(153,722)</u>	<u>1,387,000</u>	<u>1,411,845</u>	<u>4,844,538</u>	<u>(15,651)</u>	<u>80,023</u>	<u>16,832,829</u>
Operating Transfers In	—	—	—	—	—	10,501,128	—	—	—	—
Operating Transfers Out	996	50,251	—	—	1,387,000	1,562,245	—	—	80,023	—
<b>Net Income (Loss)</b>	<u>\$—</u>	<u>\$4,535</u>	<u>\$659,930</u>	<u>\$(153,722)</u>	<u>\$—</u>	<u>\$10,350,728</u>	<u>\$4,844,538</u>	<u>\$(15,651)</u>	<u>\$—</u>	<u>\$16,832,829</u>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Inyokern Community Services District	Kaweah River Power Authority	Kings River Conservation District	Laguna Irrigation District	Lake Hemet Municipal Water District	Lassen Municipal Utility District	Laton Community Services District	Madera Irrigation District	Madera-Chowchilla Power Authority	Mammoth County Water District
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$8,300,256	\$—	\$—	\$—	\$—
Business and Industrial	—	—	—	—	—	8,084,727	—	—	—	—
Sales to Public Authorities	—	—	9,803,405	—	—	82,581	—	419,579	—	—
Sales for Resale	—	3,052,969	—	—	—	—	—	—	229,875	—
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	—	242,859	—	481,533	—	—	—	—
Other Electric Revenues	6,087	100	—	—	—	576,318	11,226	—	1,271,681	—
<b>Total Operating Revenues</b>	<u>6,087</u>	<u>3,053,069</u>	<u>9,803,405</u>	<u>242,859</u>	<u>—</u>	<u>17,525,415</u>	<u>11,226</u>	<u>419,579</u>	<u>1,501,556</u>	<u>—</u>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	2,741,220	—	—	—	—	—	—	—
Purchased Power	3,599	—	953,797	45,343	—	6,724,871	8,003	—	—	—
Other Production Expenses	—	—	587,683	—	6,049	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	—	—	—	2,526	—	—	—	—
Distribution	—	—	—	—	—	1,509,167	—	—	—	—
Customer Accounts	—	—	—	—	—	479,324	—	—	—	—
Administration and General	317	53,888	—	300,280	—	2,868,680	1,121	482,211	925,625	—
Depreciation and Amortization	—	535,657	1,959,270	—	16,181	1,327,952	—	—	348,227	289
Other Operating Expenses	—	1,000,643	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<u>3,916</u>	<u>1,590,188</u>	<u>6,241,970</u>	<u>345,623</u>	<u>22,230</u>	<u>12,912,520</u>	<u>9,124</u>	<u>482,211</u>	<u>1,273,852</u>	<u>289</u>
<b>Operating Income (Loss)</b>	<u>2,171</u>	<u>1,462,881</u>	<u>3,561,435</u>	<u>(102,764)</u>	<u>(22,230)</u>	<u>4,612,895</u>	<u>2,102</u>	<u>(62,632)</u>	<u>227,704</u>	<u>(289)</u>
<b>Non-Operating Revenues</b>										
Interest Income	271	115,095	103,250	—	—	204,225	—	—	14,465	11,197
Rents, Leases, and Franchises	—	—	—	—	—	5,883	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	2,238	—	—	—	—	759,641	—	413,890	162,678	6,646
<b>Total Non-Operating Revenues</b>	<u>2,509</u>	<u>115,095</u>	<u>103,250</u>	<u>—</u>	<u>—</u>	<u>969,749</u>	<u>—</u>	<u>413,890</u>	<u>177,143</u>	<u>17,843</u>
<b>Non-Operating Expenses</b>										
Interest Expense	—	8,486	2,734,596	—	—	1,089,199	—	—	347,820	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	3,717	—
<b>Total Non-Operating Expenses</b>	<u>—</u>	<u>8,486</u>	<u>2,734,596</u>	<u>—</u>	<u>—</u>	<u>1,089,199</u>	<u>—</u>	<u>—</u>	<u>351,537</u>	<u>—</u>
<b>Non-Operating Income (Loss)</b>	<u>2,509</u>	<u>106,609</u>	<u>(2,631,346)</u>	<u>—</u>	<u>—</u>	<u>(119,450)</u>	<u>—</u>	<u>413,890</u>	<u>(174,394)</u>	<u>17,843</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>4,680</u>	<u>1,569,490</u>	<u>930,089</u>	<u>(102,764)</u>	<u>(22,230)</u>	<u>4,493,445</u>	<u>2,102</u>	<u>351,258</u>	<u>53,310</u>	<u>17,554</u>
Operating Transfers In	—	—	—	—	271,357	—	—	—	—	—
Operating Transfers Out	—	—	941,348	—	—	—	2,102	—	—	—
<b>Net Income (Loss)</b>	<u>\$4,680</u>	<u>\$1,569,490</u>	<u>\$(11,259)</u>	<u>\$(102,764)</u>	<u>\$249,127</u>	<u>\$4,493,445</u>	<u>\$—</u>	<u>\$351,258</u>	<u>\$53,310</u>	<u>\$17,554</u>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	McCallister Ranch Irrigation District	Merced Irrigation District	Metropolitan Water District of Southern California	Modesto Irrigation District	Monterey County Power Authority	MSR Public Power Agency	Needles Public Utility Authority	Nevada Irrigation District	Nevada Power Authority	Northern California Municipal Power Corporation No. 2
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$71,003,744	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	28,337,460	—	80,308,100	389,665	—	—	—	—	—
Sales to Public Authorities	—	—	8,183,852	6,530,196	—	—	—	—	—	—
Sales for Resale	—	4,703,014	12,390,150	12,562,133	—	91,870,387	—	8,336,414	713,897	37,050,057
Interdepartmental	—	—	—	1,146,273	—	—	—	—	—	(21,534,189)
Other Sales	—	19,965	—	3,311,463	—	—	5,579,025	117,763	—	—
Other Electric Revenues	—	—	—	5,265,003	—	—	101,328	—	—	(876,993)
<b>Total Operating Revenues</b>	<u>—</u>	<u>33,060,439</u>	<u>20,574,002</u>	<u>180,126,912</u>	<u>389,665</u>	<u>91,870,387</u>	<u>5,680,353</u>	<u>8,454,177</u>	<u>713,897</u>	<u>14,638,875</u>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	2,993,697	10,264,999	—	36,079,099	—	558,037	34,311	—
Purchased Power	—	21,137,222	—	133,611,360	—	19,447,590	2,314,088	—	—	—
Other Production Expenses	—	—	—	—	—	—	—	1,868,832	—	2,630,465
<b>Other Operating Expense</b>										
Transmission	—	—	—	363,047	—	2,966,918	—	—	16,464	—
Distribution	—	—	—	9,394,251	—	—	—	—	—	—
Customer Accounts	—	—	—	5,305,369	—	—	—	—	—	—
Administration and General	110,420	32,286	114,594	15,551,897	362,519	2,327,001	40,089	1,752,438	55,217	919,629
Depreciation and Amortization	804	1,959,176	3,506,000	13,578,760	—	14,111,381	317,226	995,446	275,530	3,879,712
Other Operating Expenses	—	8,207,576	—	139,292	—	6,371	1,493,937	—	—	1,903,430
<b>Total Operating Expenses</b>	<u>111,224</u>	<u>31,336,260</u>	<u>6,614,291</u>	<u>188,208,975</u>	<u>362,519</u>	<u>74,938,360</u>	<u>4,165,340</u>	<u>5,174,753</u>	<u>381,522</u>	<u>9,333,236</u>
<b>Operating Income (Loss)</b>	<u>(111,224)</u>	<u>1,724,179</u>	<u>13,959,711</u>	<u>(8,082,063)</u>	<u>27,146</u>	<u>16,932,027</u>	<u>1,515,013</u>	<u>3,279,424</u>	<u>332,375</u>	<u>5,305,639</u>
<b>Non-Operating Revenues</b>										
Interest Income	210	266,783	—	13,697,397	7,867	5,342,797	58,477	69,872	118,538	406,510
Rents, Leases, and Franchises	—	—	—	18,388	—	—	—	764	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	8,323,761	—	—	—	23,357	—	—
<b>Total Non-Operating Revenues</b>	<u>210</u>	<u>266,783</u>	<u>—</u>	<u>22,039,546</u>	<u>7,867</u>	<u>5,342,797</u>	<u>58,477</u>	<u>93,993</u>	<u>118,538</u>	<u>406,510</u>
<b>Non-Operating Expenses</b>										
Interest Expense	—	5,232,678	—	17,011,539	86,209	35,648,008	2,121,910	914,365	462,500	2,302,024
Other Non-Operating Expenses	—	—	5,908,000	12,911,886	—	447,396	21,931	—	3,983	4,863,191
<b>Total Non-Operating Expenses</b>	<u>—</u>	<u>5,232,678</u>	<u>5,908,000</u>	<u>29,923,425</u>	<u>86,209</u>	<u>36,095,404</u>	<u>2,143,841</u>	<u>914,365</u>	<u>466,483</u>	<u>7,165,215</u>
<b>Non-Operating Income (Loss)</b>	<u>210</u>	<u>(4,965,895)</u>	<u>(5,908,000)</u>	<u>(7,883,879)</u>	<u>(78,342)</u>	<u>(30,752,607)</u>	<u>(2,085,364)</u>	<u>(820,372)</u>	<u>(347,945)</u>	<u>(6,758,705)</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>(111,014)</u>	<u>(3,241,716)</u>	<u>8,051,711</u>	<u>(15,965,942)</u>	<u>(51,196)</u>	<u>(13,820,580)</u>	<u>(570,351)</u>	<u>2,459,052</u>	<u>(15,570)</u>	<u>(1,453,066)</u>
Operating Transfers In	—	—	—	26,055	—	—	—	43,747	—	—
Operating Transfers Out	—	—	—	4,173,732	—	—	—	1,150,190	—	—
<b>Net Income (Loss)</b>	<u><u>\$(111,014)</u></u>	<u><u>\$(3,241,716)</u></u>	<u><u>\$8,051,711</u></u>	<u><u>\$(20,113,619)</u></u>	<u><u>\$(51,196)</u></u>	<u><u>\$(13,820,580)</u></u>	<u><u>\$(570,351)</u></u>	<u><u>\$1,352,609</u></u>	<u><u>\$(15,570)</u></u>	<u><u>\$(1,453,066)</u></u>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Northern California Municipal Power Corporation No. 3	Northern California Power Agency	Oakdale Irrigation District	Olivenhain Municipal Water District	Placer County Water Agency	Resort Improvement District No. 1	Rock Creek Water District	Sacramento Cogeneration Authority	Sacramento Municipal Utility District	Sacramento Power Authority
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$363,907	\$—	\$—	\$411,993,505	\$—
Business and Industrial	—	—	—	—	—	102,641	—	—	495,509,193	—
Sales to Public Authorities	—	—	—	—	—	—	—	—	—	—
Sales for Resale	41,727,178	113,785,393	3,505,075	55,083	14,322,541	—	27,995	70,079,129	75,831,354	91,731,392
Interdepartmental	21,649,957	(115,768)	—	—	—	44,559	—	—	—	—
Other Sales	—	—	—	—	—	—	—	—	651,649	—
Other Electric Revenues	(548,909)	(11,064,463)	243,559	—	—	219,983	—	3,036,264	7,984,670	3,151,913
<b>Total Operating Revenues</b>	<b>62,828,226</b>	<b>102,605,162</b>	<b>3,748,634</b>	<b>55,083</b>	<b>14,322,541</b>	<b>731,090</b>	<b>27,995</b>	<b>73,115,393</b>	<b>991,970,371</b>	<b>94,883,305</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	—	—	2,482,507	—	4,804	58,860,344	190,885,673	77,982,262
Purchased Power	—	48,762,916	—	2,865	—	308,438	—	—	372,648,370	—
Other Production Expenses	11,390,938	17,745,391	—	1,596	—	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	663,960	—	—	—	4,817	—	18,825,917	—
Distribution	—	—	—	—	—	107,687	—	—	42,456,087	—
Customer Accounts	—	—	—	—	—	—	—	—	81,607,694	—
Administration and General	1,705,194	13,449,686	716,545	—	1,849,757	218,631	15,751	1,328,195	36,838,429	1,187,679
Depreciation and Amortization	16,778,442	13,993,510	428,404	32,760	1,521,986	147,230	2,076	5,723,702	166,509,487	4,508,066
Other Operating Expenses	2,202,341	4,578,520	—	—	—	—	561	—	—	—
<b>Total Operating Expenses</b>	<b>32,076,915</b>	<b>98,530,023</b>	<b>1,808,909</b>	<b>37,221</b>	<b>5,854,250</b>	<b>781,986</b>	<b>28,009</b>	<b>65,912,241</b>	<b>909,771,657</b>	<b>83,678,007</b>
<b>Operating Income (Loss)</b>	<b>30,751,311</b>	<b>4,075,139</b>	<b>1,939,725</b>	<b>17,862</b>	<b>8,468,291</b>	<b>(50,896)</b>	<b>(14)</b>	<b>7,203,152</b>	<b>82,198,714</b>	<b>11,205,298</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,604,282	4,723,896	544,822	—	59,797	1,665	—	618,502	24,650,690	848,782
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	38,748	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	1,234	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	943	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	8,791,210	—	—	7,320	—	—	—	26,893,746	—
<b>Total Non-Operating Revenues</b>	<b>1,604,282</b>	<b>13,515,106</b>	<b>544,822</b>	<b>—</b>	<b>67,117</b>	<b>42,590</b>	<b>—</b>	<b>618,502</b>	<b>51,544,436</b>	<b>848,782</b>
<b>Non-Operating Expenses</b>										
Interest Expense	10,171,790	34,222,269	—	—	1,582,625	—	—	6,468,878	129,573,472	8,570,140
Other Non-Operating Expenses	20,199,376	(16,284,071)	—	—	—	—	681	—	4,169,678	—
<b>Total Non-Operating Expenses</b>	<b>30,371,166</b>	<b>17,938,198</b>	<b>—</b>	<b>—</b>	<b>1,582,625</b>	<b>—</b>	<b>681</b>	<b>6,468,878</b>	<b>133,743,150</b>	<b>8,570,140</b>
<b>Non-Operating Income (Loss)</b>	<b>(28,766,884)</b>	<b>(4,423,092)</b>	<b>544,822</b>	<b>—</b>	<b>(1,515,508)</b>	<b>42,590</b>	<b>(681)</b>	<b>(5,850,376)</b>	<b>(82,198,714)</b>	<b>(7,721,358)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,984,427</b>	<b>(347,953)</b>	<b>2,484,547</b>	<b>17,862</b>	<b>6,952,783</b>	<b>(8,306)</b>	<b>(695)</b>	<b>1,352,776</b>	<b>—</b>	<b>3,483,940</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,517,000	—	56,782	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,984,427</b>	<b>\$(347,953)</b>	<b>\$967,547</b>	<b>\$17,862</b>	<b>\$6,896,001</b>	<b>\$(8,306)</b>	<b>\$(695)</b>	<b>\$1,352,776</b>	<b>\$—</b>	<b>\$3,483,940</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Diego County Water Authority	San Gabriel Valley Municipal Water District	Santa Fe Irrigation District	Solano Irrigation District	South Feather Water and Power Agency	South San Joaquin Irrigation District	South Sutter Water District	Southern California Public Power Authority	Southern San Joaquin Valley Power Authority	Stratford Public Utility District
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Business and Industrial	—	—	—	—	—	—	—	—	—	—
Sales to Public Authorities	220,899	—	—	—	—	—	—	—	—	—
Sales for Resale	—	305,658	—	—	8,129,301	3,505,075	—	351,503,000	—	—
Interdepartmental	—	—	—	—	—	—	—	—	—	—
Other Sales	—	—	110,475	410,790	—	—	—	—	—	—
Other Electric Revenues	—	—	—	—	—	243,559	—	—	—	12,068
<b>Total Operating Revenues</b>	<b>220,899</b>	<b>305,658</b>	<b>110,475</b>	<b>410,790</b>	<b>8,129,301</b>	<b>3,748,634</b>	<b>—</b>	<b>351,503,000</b>	<b>—</b>	<b>12,068</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	—	—	—	—	—	—	—	67,079,000	—	—
Purchased Power	—	—	—	—	—	—	—	—	—	11,715
Other Production Expenses	—	16,621	—	—	2,938,513	—	—	—	—	—
<b>Other Operating Expense</b>										
Transmission	—	—	—	—	—	663,960	—	14,369,000	—	—
Distribution	—	—	—	—	—	—	—	—	—	—
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Administration and General	—	—	—	—	724,325	716,545	—	14,973,000	—	231
Depreciation and Amortization	177,562	52,764	—	310,544	1,978,175	428,404	361,202	76,338,000	—	—
Other Operating Expenses	—	—	—	36,740	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>177,562</b>	<b>69,385</b>	<b>—</b>	<b>347,284</b>	<b>5,641,013</b>	<b>1,808,909</b>	<b>361,202</b>	<b>172,759,000</b>	<b>—</b>	<b>11,946</b>
<b>Operating Income (Loss)</b>	<b>43,337</b>	<b>236,273</b>	<b>110,475</b>	<b>63,506</b>	<b>2,488,288</b>	<b>1,939,725</b>	<b>(361,202)</b>	<b>178,744,000</b>	<b>—</b>	<b>122</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	—	—	—	13,060	544,822	—	126,585,000	353	167
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	241
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	5
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,764,508	11,142	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,764,508</b>	<b>24,202</b>	<b>544,822</b>	<b>—</b>	<b>126,585,000</b>	<b>353</b>	<b>413</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	2,194,508	1,254,000	—	—	120,469,000	—	—
Other Non-Operating Expenses	—	—	—	250,502	13,053	—	—	38,330,000	228	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,445,010</b>	<b>1,267,053</b>	<b>—</b>	<b>—</b>	<b>158,799,000</b>	<b>228</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>319,498</b>	<b>(1,242,851)</b>	<b>544,822</b>	<b>—</b>	<b>(32,214,000)</b>	<b>125</b>	<b>413</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>43,337</b>	<b>236,273</b>	<b>110,475</b>	<b>383,004</b>	<b>1,245,437</b>	<b>2,484,547</b>	<b>(361,202)</b>	<b>146,530,000</b>	<b>125</b>	<b>535</b>
Operating Transfers In	—	—	—	—	—	—	361,202	—	—	—
Operating Transfers Out	—	—	110,475	—	—	1,517,000	—	—	—	535
<b>Net Income (Loss)</b>	<b>\$43,337</b>	<b>\$236,273</b>	<b>\$—</b>	<b>\$383,004</b>	<b>\$1,245,437</b>	<b>\$967,547</b>	<b>\$—</b>	<b>\$146,530,000</b>	<b>\$125</b>	<b>\$—</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Three Valleys Municipal Water District	Transmission Agency of Northern California	Tri-Dam Power Authority	Trinity County Public Utilities District	Truckee-Donner Public Utility District	Tuolumne County Public Power Agency	Turlock Irrigation District	United Water Conservation District	Utica Power Authority	Walnut Valley Water District
<b>Operating Revenues</b>										
<b>Sales of Electric Energy</b>										
Residential	\$—	\$—	\$—	\$3,475,993	\$7,589,959	\$—	\$48,546,665	\$—	\$—	\$—
Business and Industrial	—	—	—	2,408,197	5,183,683	—	39,652,893	—	—	—
Sales to Public Authorities	—	—	—	—	117,453	—	6,768,191	—	866,276	—
Sales for Resale	190,939	—	—	—	—	1,545,862	19,863,961	26,352	—	60,531
Interdepartmental	—	—	—	—	1,110,017	—	1,113,391	—	—	—
Other Sales	—	—	6,456,388	351,261	—	—	14,788,725	—	—	—
Other Electric Revenues	—	38,151,020	5	988,895	743,715	—	3,703,232	—	—	—
<b>Total Operating Revenues</b>	<b>190,939</b>	<b>38,151,020</b>	<b>6,456,393</b>	<b>7,224,346</b>	<b>14,744,827</b>	<b>1,545,862</b>	<b>134,437,058</b>	<b>26,352</b>	<b>866,276</b>	<b>60,531</b>
<b>Operating Expenses</b>										
<b>Production</b>										
Power Generation	154,908	—	—	—	—	—	22,915,897	37,519	—	7,818
Purchased Power	—	—	266,532	2,134,593	11,093,289	1,107,994	72,766,526	—	—	—
Other Production Expenses	—	—	—	—	26,000,000	—	—	—	372,345	—
<b>Other Operating Expense</b>										
Transmission	—	2,900,360	—	—	—	—	502,014	—	—	—
Distribution	—	—	—	1,438,091	1,955,759	—	9,282,115	—	—	—
Customer Accounts	—	—	—	447,825	485,335	—	2,475,857	—	—	—
Administration and General	—	3,834,195	171,771	656,729	1,946,205	112,622	9,992,902	—	330,631	—
Depreciation and Amortization	66,008	9,875,642	681,717	1,014,756	737,934	898	11,559,971	46,131	155,400	—
Other Operating Expenses	—	—	—	—	—	—	1,452,391	—	51,676	—
<b>Total Operating Expenses</b>	<b>220,916</b>	<b>16,610,197</b>	<b>1,120,020</b>	<b>5,691,994</b>	<b>42,218,522</b>	<b>1,221,514</b>	<b>130,947,673</b>	<b>83,650</b>	<b>910,052</b>	<b>7,818</b>
<b>Operating Income (Loss)</b>	<b>(29,977)</b>	<b>21,540,823</b>	<b>5,336,373</b>	<b>1,532,352</b>	<b>(27,473,695)</b>	<b>324,348</b>	<b>3,489,385</b>	<b>(57,298)</b>	<b>(43,776)</b>	<b>52,713</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	3,358,301	746,255	106,493	173,796	21,500	5,897,603	—	7,958	—
Rents, Leases, and Franchises	—	—	—	—	676	—	—	—	35,195	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	15,667,438	—	111,645	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>19,025,739</b>	<b>746,255</b>	<b>218,138</b>	<b>174,472</b>	<b>21,500</b>	<b>5,897,603</b>	<b>—</b>	<b>43,153</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	40,126,533	3,091,887	707,508	173,127	—	10,643,658	—	69,416	—
Other Non-Operating Expenses	—	431,429	2,500,000	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>40,557,962</b>	<b>5,591,887</b>	<b>707,508</b>	<b>173,127</b>	<b>—</b>	<b>10,643,658</b>	<b>—</b>	<b>69,416</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>(21,532,223)</b>	<b>(4,845,632)</b>	<b>(489,370)</b>	<b>1,345</b>	<b>21,500</b>	<b>(4,746,055)</b>	<b>—</b>	<b>(26,263)</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(29,977)</b>	<b>8,600</b>	<b>490,741</b>	<b>1,042,982</b>	<b>(27,472,350)</b>	<b>345,848</b>	<b>(1,256,670)</b>	<b>(57,298)</b>	<b>(70,039)</b>	<b>52,713</b>
Operating Transfers In	—	—	—	—	—	—	—	11,167	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	52,713
<b>Net Income (Loss)</b>	<b>\$(29,977)</b>	<b>\$8,600</b>	<b>\$490,741</b>	<b>\$1,042,982</b>	<b>\$(27,472,350)</b>	<b>\$345,848</b>	<b>\$(1,256,670)</b>	<b>\$(46,131)</b>	<b>\$(70,039)</b>	<b>\$—</b>

**Table 3. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Electric Activity Revenues and Expenses by Special District in Alphabetical Order**

	Yolo County Flood Control and Water Conservation District	Yuba County Water Agency	State Total
<b>Operating Revenues</b>			
<b>Sales of Electric Energy</b>			
Residential	\$—	\$—	\$666,317,503
Business and Industrial	—	—	788,656,268
Sales to Public Authorities	—	—	41,610,782
Sales for Resale	366,114	13,223,281	1,030,890,010
Interdepartmental	—	—	5,187,445
Other Sales	—	—	42,074,904
Other Electric Revenues	—	—	70,020,651
<b>Total Operating Revenues</b>	<u>366,114</u>	<u>13,223,281</u>	<u>2,644,757,563</u>
<b>Operating Expenses</b>			
<b>Production</b>			
Power Generation	73,679	1,886,636	566,638,759
Purchased Power	—	—	801,073,066
Other Production Expenses	—	1,180,611	69,485,309
<b>Other Operating Expense</b>			
Transmission	—	—	44,594,093
Distribution	—	—	93,942,143
Customer Accounts	—	—	94,617,790
Administration and General	—	1,830,899	136,168,009
Depreciation and Amortization	—	2,685,708	400,641,027
Other Operating Expenses	—	—	31,802,671
<b>Total Operating Expenses</b>	<u>73,679</u>	<u>7,583,854</u>	<u>2,238,962,867</u>
<b>Operating Income (Loss)</b>	<u>292,435</u>	<u>5,639,427</u>	<u>405,794,696</u>
<b>Non-Operating Revenues</b>			
Interest Income	—	1,304,839	196,513,733
Rents, Leases, and Franchises	—	—	319,625
<b>Taxes and Assessments</b>			
Current Secured and Unsecured (1%)	—	—	39,454
Voter Approved Taxes	—	—	—
Property Assessments	—	—	—
Special Assessments	—	—	—
Prior Year and Penalties	—	—	1,234
<b>Intergovernmental</b>			
Federal	—	—	2,097,550
State	—	—	959
Other Governmental Agencies	—	—	54,786
Other Non-Operating Revenues	—	1,493,785	77,553,666
<b>Total Non-Operating Revenues</b>	<u>—</u>	<u>2,798,624</u>	<u>276,581,007</u>
<b>Non-Operating Expenses</b>			
Interest Expense	—	2,868,076	455,415,015
Other Non-Operating Expenses	—	3,816,284	77,587,264
<b>Total Non-Operating Expenses</b>	<u>—</u>	<u>6,684,360</u>	<u>533,002,279</u>
<b>Non-Operating Income (Loss)</b>	<u>—</u>	<u>(3,885,736)</u>	<u>(256,421,272)</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>292,435</u>	<u>1,753,691</u>	<u>149,373,424</u>
Operating Transfers In	—	12,115,254	23,329,910
Operating Transfers Out	292,435	12,128,868	25,023,695
<b>Net Income (Loss)</b>	<u>\$—</u>	<u>\$1,740,077</u>	<u>\$147,679,639</u>



Table 4. Special Districts Annual Report — Fiscal Year 2002- 03

	Crescent City Harbor District	Humboldt Bay Harbor Recreation and Conservation District	Moss Landing Harbor District	Noyo Harbor District	Oceanside Small Craft Harbor District	Oxnard Harbor District	Port San Luis Harbor District	Richardson Bay Regional Agency	Sacramento-Yolo Port District	San Diego Unified Port District
Operating Revenues										
Marine										
Dockage	\$—	\$—	\$—	\$—	\$—	\$1,173,967	\$—	\$—	\$1,145,643	\$2,256,440
Wharfage	9,802	—	—	—	—	5,929,781	179	—	2,355,918	7,759,459
Storage, Demurrage, and Space Rental	—	—	18,706	—	—	1,305,046	41,100	—	1,564,062	5,839,544
Loading and Unloading	—	—	—	—	—	—	—	—	2,403,751	—
Service Charges	—	—	—	—	—	—	—	—	445,624	—
Stevedoring	—	—	—	—	—	—	—	—	978,861	—
Other Sales and Services	59,528	—	—	—	—	815,476	56,953	—	256,007	1,904,372
Harbor										
Slip Rentals	188,399	371,344	1,595,161	354,351	3,100,375	—	66,792	8,151	—	—
Launching Charges	105,997	—	33,762	—	—	—	—	—	—	—
Fuel Sales	—	—	—	—	—	—	—	—	—	—
Rents and Concessions	352,338	548,321	13,264	66,188	1,316,264	—	467,094	—	—	59,336,921
Other Sales and Services	91,673	248,025	94,093	36,812	18,578	—	167,185	53,815	—	14,107,638
Total Operating Revenues	807,737	1,167,690	1,754,986	457,351	4,435,217	9,224,270	799,303	61,966	9,149,866	91,204,374
Operating Expenses										
Operating and Security	76,255	633,037	602,876	264,906	1,191,966	466,273	279,213	163,598	4,673,706	47,858,185
Maintenance	104,054	58,317	561,593	38,549	1,528,402	478,846	207,098	1,870	1,349,647	11,932,909
Administration and General	883,088	630,190	863,208	69,163	1,188,979	4,555,122	282,083	69,035	2,063,159	13,969,224
Depreciation and Amortization	323,476	226,168	419,771	25,455	933,849	1,995,849	216,189	—	1,525,310	21,627,909
Other Operating Expenses	81,528	—	—	—	—	—	34,888	—	580,088	—
Total Operating Expenses	1,468,401	1,547,712	2,447,448	398,073	4,843,196	7,496,090	1,019,471	234,503	10,191,910	95,388,227
Operating Income (Loss)	(660,664)	(380,022)	(692,462)	59,278	(407,979)	1,728,180	(220,168)	(172,537)	(1,042,044)	(4,183,853)
Non-Operating Revenues										
Interest Income	11,848	381,877	16,011	9,803	318,854	315,079	18,348	1,337	99,600	2,493,856
Rents, Leases, and Franchises	—	—	235,971	—	—	—	—	—	368,398	—
Taxes and Assessments										
Current Secured and Unsecured (1%)	220,673	486,639	171,866	51,069	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	22	—	—	—	—	—	—
Intergovernmental										
Federal	15,000	11,563	—	—	—	—	—	—	—	1,563,631
State	1,545	34,238	2,023	3,489	200,246	—	—	66,209	—	2,715,135
Other Governmental Agencies	—	278,032	223,221	3,176	—	—	—	128,971	—	—
Other Non-Operating Revenues	54,930	1,273	—	—	—	—	—	—	—	4,662,428
Total Non-Operating Revenues	303,996	1,193,622	649,092	67,559	519,100	315,079	18,348	196,517	467,998	11,435,050
Non-Operating Expenses										
Interest Expense	41,105	271,969	126,268	19,862	231,844	1,471,106	6,017	—	851,895	1,363,137
Other Non-Operating Expenses	45,254	298,299	19,736	1,672	—	—	763	—	—	345,365,551
Total Non-Operating Expenses	86,359	570,268	146,004	21,534	231,844	1,471,106	6,780	—	851,895	346,728,688
Non-Operating Income (Loss)	217,637	623,354	503,088	46,025	287,256	(1,156,027)	11,568	196,517	(383,897)	(335,293,638)
Income (Loss) Before Operating Transfers	(443,027)	243,332	(189,374)	105,303	(120,723)	572,153	(208,600)	23,980	(1,425,941)	(339,477,491)
Transfers										
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
Net Income (Loss)	\$(443,027)	\$243,332	\$(189,374)	\$105,303	\$(120,723)	\$572,153	\$(208,600)	\$23,980	\$(1,425,941)	\$(339,477,491)

**Table 4. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Harbor and Port Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Mateo County Harbor District	Santa Cruz Port District	Stockton Port District	Ventura Port District	State Total
<b>Operating Revenues</b>					
<b>Marine</b>					
Dockage	\$—	\$—	\$1,368,472	\$—	\$5,944,522
Wharfage	—	—	4,041,549	—	20,096,688
Storage, Demurrage, and Space Rental	—	—	646,098	—	9,414,556
Loading and Unloading	—	—	784,524	—	3,188,275
Service Charges	—	—	687,849	—	1,133,473
Stevedoring	—	—	1,607,886	—	2,586,747
Other Sales and Services	—	—	14,453,791	—	17,546,127
<b>Harbor</b>					
Slip Rentals	2,529,370	3,593,425	—	650,092	12,457,460
Launching Charges	51,536	84,024	—	—	275,319
Fuel Sales	—	—	—	—	—
Rents and Concessions	617,975	813,528	—	3,928,626	67,460,519
Other Sales and Services	156,793	—	—	339,534	15,314,146
<b>Total Operating Revenues</b>	<u>3,355,674</u>	<u>4,490,977</u>	<u>23,590,169</u>	<u>4,918,252</u>	<u>155,417,832</u>
<b>Operating Expenses</b>					
Operating and Security	3,062,461	1,249,225	8,749,453	1,092,942	70,364,096
Maintenance	165,140	1,750,048	3,638,161	1,165,749	22,980,383
Administration and General	662,506	764,934	6,596,977	1,091,780	33,689,448
Depreciation and Amortization	1,324,079	1,045,248	3,331,201	578,149	33,572,653
Other Operating Expenses	—	—	—	—	696,504
<b>Total Operating Expenses</b>	<u>5,214,186</u>	<u>4,809,455</u>	<u>22,315,792</u>	<u>3,928,620</u>	<u>161,303,084</u>
<b>Operating Income (Loss)</b>	<u>(1,858,512)</u>	<u>(318,478)</u>	<u>1,274,377</u>	<u>989,632</u>	<u>(5,885,252)</u>
<b>Non-Operating Revenues</b>					
Interest Income	319,138	21,557	380,333	177,874	4,565,515
Rents, Leases, and Franchises	—	—	—	—	604,369
<b>Taxes and Assessments</b>					
Current Secured and Unsecured (1%)	2,480,252	564,809	—	664,366	4,639,674
Voter Approved Taxes	—	—	—	833	833
Property Assessments	—	—	—	—	—
Special Assessments	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	22
<b>Intergovernmental</b>					
Federal	—	—	11,500,000	—	13,090,194
State	27,036	7,808	—	36,057	3,093,786
Other Governmental Agencies	(452)	34,408	—	—	667,356
Other Non-Operating Revenues	28,040	—	—	22,754	4,769,425
<b>Total Non-Operating Revenues</b>	<u>2,854,014</u>	<u>628,582</u>	<u>11,880,333</u>	<u>901,884</u>	<u>31,431,174</u>
<b>Non-Operating Expenses</b>					
Interest Expense	858,230	370,685	1,390,025	1,160,986	8,163,129
Other Non-Operating Expenses	—	—	—	425,043	346,156,318
<b>Total Non-Operating Expenses</b>	<u>858,230</u>	<u>370,685</u>	<u>1,390,025</u>	<u>1,586,029</u>	<u>354,319,447</u>
<b>Non-Operating Income (Loss)</b>	<u>1,995,784</u>	<u>257,897</u>	<u>10,490,308</u>	<u>(684,145)</u>	<u>(322,888,273)</u>
<b>Income (Loss) Before Operating Transfers</b>	<u>137,272</u>	<u>(60,581)</u>	<u>11,764,685</u>	<u>305,487</u>	<u>(328,773,525)</u>
Operating Transfers In	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—
<b>Net Income (Loss)</b>	<u>\$137,272</u>	<u>\$(60,581)</u>	<u>\$11,764,685</u>	<u>\$305,487</u>	<u>\$(328,773,525)</u>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Alameda County Medical Center	Alta Hospital District	Antelope Valley Hospital District	Beach Cities Health District	Bear Valley Community Healthcare District	Camarillo Health Care District	Chowchilla Memorial Healthcare District	Coalinga Regional Medical Center	Corcoran Hospital District	Corning Health Care District
<b>Operating Revenues</b>										
Daily Hospital Services	\$246,688,843	\$70,213	\$145,773,996	\$—	\$2,505,178	\$627,329	\$1,994,910	\$7,047,386	\$1,655,259	\$—
Ambulatory Services	70,622,170	—	71,055,833	—	3,413,107	—	1,516,379	1,603,509	902,715	—
Ancillary Services	185,827,734	—	473,139,685	—	7,226,077	—	867,796	6,448,236	8,013,246	—
<b>Gross Patient Revenue</b>	<b>503,138,747</b>	<b>70,213</b>	<b>689,969,514</b>	<b>—</b>	<b>13,144,362</b>	<b>627,329</b>	<b>4,379,085</b>	<b>15,099,131</b>	<b>10,571,220</b>	<b>—</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	4,808,844	—	25,816,954	—	908,661	—	—	718,362	226,585	—
Medicare Contractual Adjustments	23,634,923	—	171,171,733	—	1,455,285	—	370,427	1,027,631	1,823,458	—
Medi-Cal Contractual Adjustments	149,377,806	—	136,992,483	—	(1,240,649)	—	922,636	3,354,421	1,121,348	—
Other Contractual Adjustments	177,106,728	—	171,338,292	—	1,182,879	—	372,313	1,737,381	1,488,989	—
Other Deductions	(32,626,656)	—	2,300,973	—	139,827	—	—	31,855	(217,446)	—
<b>Total Deductions From Revenue</b>	<b>322,301,645</b>	<b>—</b>	<b>507,620,435</b>	<b>—</b>	<b>2,446,003</b>	<b>—</b>	<b>1,665,376</b>	<b>6,869,650</b>	<b>4,442,934</b>	<b>—</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	4,195,836	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>4,195,836</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>180,837,102</b>	<b>70,213</b>	<b>186,544,915</b>	<b>—</b>	<b>10,698,359</b>	<b>627,329</b>	<b>2,713,709</b>	<b>8,229,481</b>	<b>6,128,286</b>	<b>—</b>
Other Operating Revenues	206,892,449	141	4,236,860	—	57,396	—	115,409	37,510	66,164	—
<b>Total Operating Revenues</b>	<b>387,729,551</b>	<b>70,354</b>	<b>190,781,775</b>	<b>—</b>	<b>10,755,755</b>	<b>627,329</b>	<b>2,829,118</b>	<b>8,266,991</b>	<b>6,194,450</b>	<b>—</b>
<b>Operating Expenses</b>										
Daily Hospital Services	57,871,821	99,178	44,444,279	—	1,225,045	1,714,309	715,408	1,988,305	817,337	—
Ambulatory Services	69,467,010	—	14,452,949	—	1,950,616	—	393,687	951,849	562,856	—
Ancillary Services	45,510,994	—	64,693,726	—	2,639,958	—	424,083	1,969,111	1,540,088	—
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	7,785,527	—	—	—	—	—	—	—	—	—
General Services	56,095,837	—	32,724,286	—	1,824,358	—	522,202	1,339,289	1,049,147	95,096
Fiscal Services	18,475,612	—	9,474,303	—	713,053	—	196,668	856,402	361,832	—
Administrative Services	63,175,664	—	24,574,473	—	1,199,996	302,175	530,371	579,868	747,146	—
Unassigned Costs	124,833,148	—	7,495,202	—	287,290	—	212,477	2,565,617	396,970	—
Purchased Inpatient Services	3,203,222	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	84,635	—	—	—	—
<b>Total Operating Expenses</b>	<b>446,418,835</b>	<b>99,178</b>	<b>197,859,218</b>	<b>—</b>	<b>9,840,316</b>	<b>2,101,119</b>	<b>2,994,896</b>	<b>10,250,441</b>	<b>5,475,376</b>	<b>95,096</b>
<b>Operating Income (Loss)</b>	<b>\$(58,689,284)</b>	<b>\$(28,824)</b>	<b>\$(7,077,443)</b>	<b>\$—</b>	<b>\$915,439</b>	<b>\$(1,473,790)</b>	<b>\$(165,778)</b>	<b>\$(1,983,450)</b>	<b>\$719,074</b>	<b>\$(95,096)</b>
<b>Non-Operating Revenues</b>	<b>1,133,000</b>	<b>342,704</b>	<b>2,855,188</b>	<b>7,581,529</b>	<b>462,538</b>	<b>1,557,918</b>	<b>354,442</b>	<b>1,613,734</b>	<b>867,846</b>	<b>281,910</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>1,521,603</b>	<b>9,968,978</b>	<b>—</b>	<b>4,579</b>	<b>56,622</b>	<b>8,856</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,133,000</b>	<b>342,704</b>	<b>1,333,585</b>	<b>(2,387,449)</b>	<b>462,538</b>	<b>1,553,339</b>	<b>297,820</b>	<b>1,604,878</b>	<b>867,846</b>	<b>281,910</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(57,556,284)</b>	<b>\$313,880</b>	<b>\$(5,743,858)</b>	<b>\$(2,387,449)</b>	<b>\$1,377,977</b>	<b>\$79,549</b>	<b>\$132,042</b>	<b>\$(378,572)</b>	<b>\$1,586,920</b>	<b>\$186,814</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Del Puerto Health Care District	Desert Healthcare District	Eastern Plumas Hospital District	El Camino Hospital District	Fallbrook Hospital District	Heffernan Memorial Hospital District	Hemet Valley Hospital District	Hi-Desert Memorial Hospital District	Indian Valley Hospital District	John C. Fremont Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$—	\$—	\$4,509,443	\$—	\$—	\$—	\$85,328,516	\$24,813,001	\$2,331,160	\$3,079,002
Ambulatory Services	—	—	6,682,505	—	—	—	32,160,720	8,571,521	1,491,462	4,602,024
Ancillary Services	1,367,917	—	8,803,685	—	—	—	193,696,686	35,172,572	2,117,774	5,564,305
<b>Gross Patient Revenue</b>	<b>1,367,917</b>	<b>—</b>	<b>19,995,633</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>311,185,922</b>	<b>68,557,094</b>	<b>5,940,396</b>	<b>13,245,331</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	144,442	—	700,112	—	—	—	11,537,203	1,544,003	146,581	303,225
Medicare Contractual Adjustments	140,989	—	4,421,840	—	—	—	154,174,099	14,069,356	633,867	1,822,962
Medi-Cal Contractual Adjustments	189,043	—	1,707,625	—	—	—	30,310,959	8,675,756	569,609	1,274,346
Other Contractual Adjustments	12,050	—	1,317,225	—	—	—	28,338,147	9,300,375	481,274	789,278
Other Deductions	—	—	179,373	—	—	—	3,993,629	(106,932)	93,611	4,369
<b>Total Deductions From Revenue</b>	<b>486,524</b>	<b>—</b>	<b>8,326,175</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>228,354,037</b>	<b>33,482,558</b>	<b>1,924,942</b>	<b>4,194,180</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	2,437,500	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	850,000	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	(875,000)	9,367	—	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,412,500</b>	<b>9,367</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>881,393</b>	<b>—</b>	<b>11,669,458</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>85,244,385</b>	<b>35,083,903</b>	<b>4,015,454</b>	<b>9,051,151</b>
Other Operating Revenues	—	—	51,343	—	2,927	—	1,036,935	326,667	172,358	431,601
<b>Total Operating Revenues</b>	<b>881,393</b>	<b>—</b>	<b>11,720,801</b>	<b>—</b>	<b>2,927</b>	<b>—</b>	<b>86,281,320</b>	<b>35,410,570</b>	<b>4,187,812</b>	<b>9,482,752</b>
<b>Operating Expenses</b>										
Daily Hospital Services	—	—	1,599,451	—	—	—	21,114,574	10,562,942	1,297,126	1,486,154
Ambulatory Services	—	—	3,843,338	—	—	—	4,912,208	3,479,667	1,074,895	3,164,989
Ancillary Services	1,324,351	—	2,438,374	—	—	—	27,070,122	11,091,055	722,046	1,762,635
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	—	—	1,681,980	—	—	—	13,151,122	6,258,799	675,806	1,215,499
Fiscal Services	—	—	769,454	—	—	—	2,897,415	1,970,627	406,589	654,004
Administrative Services	—	—	1,107,402	—	—	86,218	13,974,704	3,413,192	405,419	817,249
Unassigned Costs	—	—	723,943	—	—	—	4,158,323	2,882,969	153,420	789,596
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,324,351</b>	<b>—</b>	<b>12,163,942</b>	<b>—</b>	<b>—</b>	<b>86,218</b>	<b>87,278,468</b>	<b>39,659,251</b>	<b>4,735,301</b>	<b>9,890,126</b>
<b>Operating Income (Loss)</b>	<b>\$(442,958)</b>	<b>\$—</b>	<b>\$(443,141)</b>	<b>\$—</b>	<b>\$2,927</b>	<b>\$(86,218)</b>	<b>\$(997,148)</b>	<b>\$(4,248,681)</b>	<b>\$(547,489)</b>	<b>\$(407,374)</b>
<b>Non-Operating Revenues</b>	<b>627,122</b>	<b>6,272,189</b>	<b>659,898</b>	<b>8,664,000</b>	<b>1,038,127</b>	<b>2,612,262</b>	<b>212,178</b>	<b>2,748,982</b>	<b>307,757</b>	<b>1,291,809</b>
<b>Non-Operating Expenses</b>	<b>144,474</b>	<b>3,457,842</b>	<b>2,329</b>	<b>223,000</b>	<b>500,277</b>	<b>329,046</b>	<b>16,217</b>	<b>1,134,048</b>	<b>—</b>	<b>1,118</b>
<b>Non-Operating Income (Loss)</b>	<b>482,648</b>	<b>2,814,347</b>	<b>657,569</b>	<b>8,441,000</b>	<b>537,850</b>	<b>2,283,216</b>	<b>195,961</b>	<b>1,614,934</b>	<b>307,757</b>	<b>1,290,691</b>
Extraordinary Items	—	—	129,043	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$39,690</b>	<b>\$2,814,347</b>	<b>\$343,471</b>	<b>\$8,441,000</b>	<b>\$540,777</b>	<b>\$2,196,998</b>	<b>\$(801,187)</b>	<b>\$(2,633,747)</b>	<b>\$(239,732)</b>	<b>\$883,317</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Kaweah Delta Health Care District	Kern Valley Hospital District	Kingsburg Hospital District	Lindsay Local Hospital District	Lompoc Hospital District	Marin Healthcare District	Mark Twain Hospital District	Mayers Memorial Hospital District	Mendocino Coast Hospital District	Menifee Valley Medical Center
<b>Operating Revenues</b>										
Daily Hospital Services	\$150,207,040	\$14,935,535	\$2,514,500	\$—	\$12,596,039	\$—	\$—	\$7,231,056	\$6,910,619	\$36,183,127
Ambulatory Services	43,246,571	3,490,176	3,056,735	—	8,146,704	—	—	2,070,003	8,754,580	15,040,055
Ancillary Services	599,858,065	22,655,280	6,617,118	—	47,335,464	—	—	9,799,631	38,712,730	83,286,827
<b>Gross Patient Revenue</b>	<b>793,311,676</b>	<b>41,080,991</b>	<b>12,188,353</b>	<b>—</b>	<b>68,078,207</b>	<b>—</b>	<b>—</b>	<b>19,100,690</b>	<b>54,377,929</b>	<b>134,510,009</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	23,619,414	825,341	594,863	—	1,729,602	—	—	514,321	766,865	3,900,789
Medicare Contractual Adjustments	272,091,046	8,526,850	1,325,169	—	14,422,682	—	—	3,136,296	14,488,150	76,692,993
Medi-Cal Contractual Adjustments	88,430,236	8,595,364	3,402,293	—	972,139	—	—	2,793,773	5,269,229	4,740,581
Other Contractual Adjustments	151,609,656	5,047,596	846,453	—	22,060,034	—	—	307,755	1,928,916	16,416,467
Other Deductions	17,743,899	512,475	355,701	—	72,660	—	—	215,269	4,335,343	440,223
<b>Total Deductions From Revenue</b>	<b>553,494,251</b>	<b>23,507,626</b>	<b>6,524,479</b>	<b>—</b>	<b>39,257,117</b>	<b>—</b>	<b>—</b>	<b>6,967,414</b>	<b>26,788,503</b>	<b>102,191,053</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	962,500
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	54,715	—	—	—	—	—	—	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>54,715</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>962,500</b>
<b>Net Patient Revenues</b>	<b>239,872,140</b>	<b>17,573,365</b>	<b>5,663,874</b>	<b>—</b>	<b>28,821,090</b>	<b>—</b>	<b>—</b>	<b>12,133,276</b>	<b>27,589,426</b>	<b>33,281,456</b>
Other Operating Revenues	8,339,963	306,384	143,446	—	746,611	405,000	—	770,831	176,269	102,377
<b>Total Operating Revenues</b>	<b>248,212,103</b>	<b>17,879,749</b>	<b>5,807,320</b>	<b>—</b>	<b>29,567,701</b>	<b>405,000</b>	<b>—</b>	<b>12,904,107</b>	<b>27,765,695</b>	<b>33,383,833</b>
<b>Operating Expenses</b>										
Daily Hospital Services	48,132,044	4,054,231	856,511	—	8,066,127	—	—	3,646,804	4,136,257	7,487,314
Ambulatory Services	19,920,172	1,634,975	1,303,186	—	1,483,422	—	—	1,343,235	4,742,768	1,659,831
Ancillary Services	91,630,718	5,399,753	1,034,055	—	10,391,902	—	—	3,319,748	10,788,436	11,454,879
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	36,329,526	4,024,652	783,718	—	6,045,588	—	—	2,489,619	3,640,594	3,987,805
Fiscal Services	8,636,949	724,627	341,982	—	1,414,092	—	—	558,409	1,595,117	795,731
Administrative Services	27,346,970	1,754,750	612,190	42,785	3,568,482	—	101,475	1,304,373	2,898,559	5,491,032
Unassigned Costs	7,876,858	1,593,639	874,181	—	1,590,626	281,000	664,547	1,019,617	1,160,041	2,906,961
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>239,873,237</b>	<b>19,186,627</b>	<b>5,805,823</b>	<b>42,785</b>	<b>32,560,239</b>	<b>281,000</b>	<b>766,022</b>	<b>13,681,805</b>	<b>28,961,772</b>	<b>33,783,553</b>
<b>Operating Income (Loss)</b>	<b>\$8,338,866</b>	<b>\$(1,306,878)</b>	<b>\$1,497</b>	<b>\$(42,785)</b>	<b>\$(2,992,538)</b>	<b>\$124,000</b>	<b>\$(766,022)</b>	<b>\$(777,698)</b>	<b>\$(1,196,077)</b>	<b>\$(399,720)</b>
<b>Non-Operating Revenues</b>	<b>5,509,431</b>	<b>462,260</b>	<b>399,819</b>	<b>382,590</b>	<b>1,051,730</b>	<b>1,249,000</b>	<b>910,708</b>	<b>825,576</b>	<b>796,092</b>	<b>324,316</b>
<b>Non-Operating Expenses</b>	<b>316,668</b>	<b>149,291</b>	<b>—</b>	<b>79,983</b>	<b>10</b>	<b>1,524,000</b>	<b>—</b>	<b>29,261</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,192,763</b>	<b>312,969</b>	<b>399,819</b>	<b>302,607</b>	<b>1,051,720</b>	<b>(275,000)</b>	<b>910,708</b>	<b>796,315</b>	<b>796,092</b>	<b>324,316</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$13,531,629</b>	<b>\$(993,909)</b>	<b>\$401,316</b>	<b>\$259,822</b>	<b>\$(1,940,818)</b>	<b>\$(151,000)</b>	<b>\$144,686</b>	<b>\$18,617</b>	<b>\$(399,985)</b>	<b>\$(75,404)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Moreno Valley Community Hospital District	Muroc Hospital District	North Kern-South Tulare Hospital District	North Sonoma County Hospital District	Northern Inyo County Local Hospital District	Palm Drive Health Care District	Palomar Pomerado Hospital District	Pioneers Memorial Hospital District	Plumas Hospital District	Salinas Valley Memorial Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$29,871,664	\$—	\$4,286,051	\$1,372,165	\$3,530,815	\$5,971,338	\$218,874,783	\$24,737,270	\$1,514,973	\$86,011,471
Ambulatory Services	14,646,304	—	—	—	4,355,741	6,720,792	61,310,534	13,737,670	5,487,644	26,861,082
Ancillary Services	78,349,815	—	795,100	15,999,907	30,967,320	34,990,171	497,647,389	84,062,101	12,747,153	334,168,051
<b>Gross Patient Revenue</b>	<b>122,867,783</b>	<b>—</b>	<b>5,081,151</b>	<b>17,372,072</b>	<b>38,853,876</b>	<b>47,682,301</b>	<b>777,832,706</b>	<b>122,537,041</b>	<b>19,749,770</b>	<b>447,040,604</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	4,178,948	—	4,397	495,098	369,687	2,261,973	18,219,396	4,666,132	738,102	7,332,509
Medicare Contractual Adjustments	35,329,723	—	(213,818)	3,111,304	9,503,852	11,210,256	146,304,921	27,682,016	2,693,773	154,341,746
Medi-Cal Contractual Adjustments	31,944,514	—	238,910	554,493	1,668,711	1,366,072	70,951,161	26,538,092	999,183	26,194,206
Other Contractual Adjustments	18,589,153	—	47,496	5,904,871	1,709,464	10,018,710	293,478,056	17,950,518	1,531,474	35,928,111
Other Deductions	1,573,924	—	—	671,937	376,907	6,686,118	19,082,376	2,355,060	92,050	2,042,180
<b>Total Deductions From Revenue</b>	<b>91,616,262</b>	<b>—</b>	<b>76,985</b>	<b>10,737,703</b>	<b>13,628,621</b>	<b>31,543,129</b>	<b>548,035,910</b>	<b>79,191,818</b>	<b>6,054,582</b>	<b>225,838,752</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	1,300,000	—	—	—	—	—	35,631,251	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	36,106	—	60,452	9,151,706	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>1,300,000</b>	<b>—</b>	<b>—</b>	<b>36,106</b>	<b>—</b>	<b>60,452</b>	<b>44,782,957</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>32,551,521</b>	<b>—</b>	<b>5,004,166</b>	<b>6,670,475</b>	<b>25,225,255</b>	<b>16,199,624</b>	<b>274,579,753</b>	<b>43,345,223</b>	<b>13,695,188</b>	<b>221,201,852</b>
Other Operating Revenues	52,444	—	11,807	195,726	230,684	1,817,571	11,998,986	652,136	175,113	1,900,874
<b>Total Operating Revenues</b>	<b>32,603,965</b>	<b>—</b>	<b>5,015,973</b>	<b>6,866,201</b>	<b>25,455,939</b>	<b>18,017,195</b>	<b>286,578,739</b>	<b>43,997,359</b>	<b>13,870,301</b>	<b>223,102,726</b>
<b>Operating Expenses</b>										
Daily Hospital Services	6,724,482	—	2,272,825	841,950	3,412,226	3,419,494	67,653,928	10,033,915	1,049,402	51,465,015
Ambulatory Services	2,396,878	—	—	1,078,303	2,704,889	1,999,861	28,722,335	4,402,813	4,418,116	9,310,955
Ancillary Services	12,049,445	—	615,351	3,986,270	9,859,522	7,091,830	87,559,572	13,972,062	3,816,321	80,437,074
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	64,181	—	—	—	—	—	—	—
General Services	4,937,155	—	1,041,209	1,362,793	4,666,302	2,559,657	44,168,865	8,421,715	1,771,554	22,453,433
Fiscal Services	906,243	—	443,686	716,467	1,611,426	1,541,333	11,926,657	1,989,859	1,094,662	16,267,060
Administrative Services	5,849,430	—	415,531	1,482,665	2,283,040	2,659,181	28,718,473	4,670,800	1,205,016	30,713,042
Unassigned Costs	4,022,655	27,643	—	820,306	957,415	911,290	10,935,712	2,817,946	318,043	—
Purchased Inpatient Services	—	—	—	—	—	—	—	—	—	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>36,886,288</b>	<b>27,643</b>	<b>4,852,783</b>	<b>10,288,754</b>	<b>25,494,820</b>	<b>20,182,646</b>	<b>279,685,542</b>	<b>46,309,110</b>	<b>13,673,114</b>	<b>210,646,579</b>
<b>Operating Income (Loss)</b>	<b>\$(4,282,323)</b>	<b>\$(27,643)</b>	<b>\$163,190</b>	<b>\$(3,422,553)</b>	<b>\$(38,881)</b>	<b>\$(2,165,451)</b>	<b>\$6,893,197</b>	<b>\$(2,311,751)</b>	<b>\$197,187</b>	<b>\$12,456,147</b>
<b>Non-Operating Revenues</b>	<b>313,186</b>	<b>108,467</b>	<b>—</b>	<b>1,262,275</b>	<b>1,148,807</b>	<b>574,152</b>	<b>18,383,056</b>	<b>2,915,128</b>	<b>366,308</b>	<b>3,968,904</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>32,161</b>	<b>—</b>	<b>—</b>	<b>163</b>	<b>63,342</b>	<b>95,341</b>	<b>74,236</b>	<b>208</b>	<b>1,305,341</b>
<b>Non-Operating Income (Loss)</b>	<b>313,186</b>	<b>76,306</b>	<b>—</b>	<b>1,262,275</b>	<b>1,148,644</b>	<b>510,810</b>	<b>18,287,715</b>	<b>2,840,892</b>	<b>366,092</b>	<b>2,663,563</b>
Extraordinary Items	—	—	(1,689,581)	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(3,969,137)</b>	<b>\$48,663</b>	<b>\$(1,526,391)</b>	<b>\$(2,160,278)</b>	<b>\$1,109,763</b>	<b>\$(1,654,641)</b>	<b>\$25,180,912</b>	<b>\$529,141</b>	<b>\$563,279</b>	<b>\$15,119,710</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	San Benito Health Care District	San Bernardino Mountains Community Hospital District	San Geronio Memorial Healthcare District	Seneca Hospital District	Sierra Valley Hospital District	Sierra View Hospital District	Sierra-Kings Hospital District	Soledad Community Health Care District	Sonoma Valley Healthcare District	Southern Humboldt Community Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$23,481,444	\$2,887,144	\$10,777,743	\$2,010,432	\$2,652,939	\$34,614,316	\$4,101,972	\$3,858,834	\$16,464,814	\$949,761
Ambulatory Services	6,240,014	3,388,168	39,684,581	2,879,050	655,146	15,489,175	15,528,869	1,443,086	6,378,315	2,515,493
Ancillary Services	62,387,017	11,276,590	3,338,144	8,850,982	795,128	194,047,198	25,579,290	—	60,074,841	993,169
<b>Gross Patient Revenue</b>	<b>92,108,475</b>	<b>17,551,902</b>	<b>53,800,468</b>	<b>13,740,464</b>	<b>4,103,213</b>	<b>244,150,689</b>	<b>45,210,131</b>	<b>5,301,920</b>	<b>82,917,970</b>	<b>4,458,423</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	2,790,815	739,908	—	609,402	82,459	7,324,522	1,530,451	—	(40,040)	594,064
Medicare Contractual Adjustments	18,162,378	1,410,999	11,369,240	2,057,983	572,387	71,096,681	5,977,302	310,469	28,604,043	261,956
Medi-Cal Contractual Adjustments	8,478,473	2,245,193	8,187,628	1,250,506	616,969	59,676,232	12,747,034	250,740	5,456,527	446,634
Other Contractual Adjustments	14,220,310	4,156,337	13,181,689	373,729	27,418	28,901,638	3,491,469	503,117	20,930,491	165,183
Other Deductions	843,533	68,445	67,138	289,658	7,389	1,586,979	2,210,467	—	1,081,028	139,916
<b>Total Deductions From Revenue</b>	<b>44,495,509</b>	<b>8,620,882</b>	<b>32,805,695</b>	<b>4,581,278</b>	<b>1,306,622</b>	<b>168,586,052</b>	<b>25,956,723</b>	<b>1,064,326</b>	<b>56,032,049</b>	<b>1,607,753</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	—	—	1,466,432	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	—	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	—	—	1,635,128	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,101,560</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>47,612,966</b>	<b>8,931,020</b>	<b>20,994,773</b>	<b>9,159,186</b>	<b>2,796,591</b>	<b>75,564,637</b>	<b>19,253,408</b>	<b>4,237,594</b>	<b>29,987,481</b>	<b>2,850,670</b>
Other Operating Revenues	225,041	223,687	135,523	17,674	22,953	421,390	125,441	37,728	275,880	64,189
<b>Total Operating Revenues</b>	<b>47,838,007</b>	<b>9,154,707</b>	<b>21,130,296</b>	<b>9,176,860</b>	<b>2,819,544</b>	<b>75,986,027</b>	<b>19,378,849</b>	<b>4,275,322</b>	<b>30,263,361</b>	<b>2,914,859</b>
<b>Operating Expenses</b>										
Daily Hospital Services	10,416,829	1,408,231	15,947,471	1,432,731	1,246,625	12,377,953	2,673,575	3,342,541	4,830,270	706,920
Ambulatory Services	4,759,015	1,325,537	—	2,610,800	545,178	5,090,077	5,544,943	1,092,747	2,951,155	1,073,417
Ancillary Services	14,134,370	3,201,370	2,532,921	2,470,666	253,807	24,273,568	5,630,759	—	10,857,752	499,170
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	—	—	—	—	—	—	—	—
General Services	7,613,826	1,958,398	1,550,305	1,360,399	565,331	10,664,422	2,415,281	—	5,769,141	568,028
Fiscal Services	2,334,590	910,282	1,152,204	751,138	161,797	2,980,071	1,128,092	—	1,939,792	344,367
Administrative Services	5,256,870	1,485,549	1,831,196	926,754	295,054	7,120,218	1,694,579	—	2,617,705	544,578
Unassigned Costs	1,895,515	775,092	—	427,596	705,732	5,651,016	1,244,887	—	1,518,556	221,650
Purchased Inpatient Services	—	—	—	—	—	—	—	—	613,753	—
Purchased Outpatient Services	—	—	—	—	—	—	—	—	450,044	—
<b>Total Operating Expenses</b>	<b>46,411,015</b>	<b>11,064,459</b>	<b>23,014,097</b>	<b>9,980,084</b>	<b>3,773,524</b>	<b>68,157,325</b>	<b>20,332,116</b>	<b>4,435,288</b>	<b>31,548,168</b>	<b>3,958,130</b>
<b>Operating Income (Loss)</b>	<b>\$1,426,992</b>	<b>\$(1,909,752)</b>	<b>\$(1,883,801)</b>	<b>\$(803,224)</b>	<b>\$(953,980)</b>	<b>\$7,828,702</b>	<b>\$(953,267)</b>	<b>\$(159,966)</b>	<b>\$(1,284,807)</b>	<b>\$(1,043,271)</b>
<b>Non-Operating Revenues</b>	<b>2,714,305</b>	<b>2,671,052</b>	<b>2,448,429</b>	<b>402,321</b>	<b>327,879</b>	<b>3,762,684</b>	<b>971,319</b>	<b>68,322</b>	<b>2,419,357</b>	<b>858,370</b>
<b>Non-Operating Expenses</b>	<b>134,024</b>	<b>5,207</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>131,408</b>	<b>148,885</b>	<b>—</b>	<b>803,841</b>	<b>44,548</b>
<b>Non-Operating Income (Loss)</b>	<b>2,580,281</b>	<b>2,665,845</b>	<b>2,448,429</b>	<b>402,321</b>	<b>327,879</b>	<b>3,631,276</b>	<b>822,434</b>	<b>68,322</b>	<b>1,615,516</b>	<b>813,822</b>
Extraordinary Items	—	—	—	—	730,830	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$4,007,273</b>	<b>\$756,093</b>	<b>\$564,628</b>	<b>\$(400,903)</b>	<b>\$104,729</b>	<b>\$11,459,978</b>	<b>\$(130,833)</b>	<b>\$(91,644)</b>	<b>\$330,709</b>	<b>\$(229,449)</b>

**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	Southern Inyo Healthcare District	Southern Marin Emergency Medical-Paramedic System	Southern Mono Health Care District	Surprise Valley Hospital District	Tahoe Forest Hospital District	Tehachapi Valley Healthcare District	Tri-City Hospital District	Tulare District Healthcare System	Washington Township Health Care District	Westwood Hospital District
<b>Operating Revenues</b>										
Daily Hospital Services	\$2,986,460	\$—	\$2,037,497	\$1,715,562	\$9,961,237	\$2,312,686	\$91,987,675	\$15,413,873	\$138,597,416	\$—
Ambulatory Services	1,180,346	1,063,469	5,185,911	452,010	40,417,744	1,180,629	37,091,469	9,422,908	24,640,527	—
Ancillary Services	2,990,126	—	25,710,592	465,998	23,718,092	11,596,981	393,225,868	66,967,133	389,207,998	—
<b>Gross Patient Revenue</b>	<b>7,156,932</b>	<b>1,063,469</b>	<b>32,934,000</b>	<b>2,633,570</b>	<b>74,097,073</b>	<b>15,090,296</b>	<b>522,305,012</b>	<b>91,803,914</b>	<b>552,445,941</b>	<b>—</b>
<b>Deductions From Revenue</b>										
Provisions for Bad Debts	426,191	91,681	1,047,515	51,132	4,147,547	504,049	14,694,203	4,047,155	15,723,578	—
Medicare Contractual Adjustments	544,659	—	1,543,389	60,888	9,116,836	973,354	98,116,825	16,943,634	177,188,771	—
Medi-Cal Contractual Adjustments	1,323,265	—	374,433	17,031	4,278,871	2,513,867	29,182,531	16,146,300	74,186,914	—
Other Contractual Adjustments	111,509	—	2,524,817	—	8,982,973	2,557,022	238,251,320	7,789,745	78,310,875	—
Other Deductions	336,165	—	1,610,582	14,491	323,029	115,655	11,131,369	(1,721,252)	5,477,999	—
<b>Total Deductions From Revenue</b>	<b>2,741,789</b>	<b>91,681</b>	<b>7,100,736</b>	<b>143,542</b>	<b>26,849,256</b>	<b>6,663,947</b>	<b>391,376,248</b>	<b>43,205,582</b>	<b>350,888,137</b>	<b>—</b>
<b>Capitation Premium Revenue</b>										
Medicare Capitation Premium Revenue	—	—	—	—	—	—	36,804,670	—	—	—
Medi-Cal Capitation Premium Revenue	—	—	—	—	—	8,853	—	—	—	—
Other Capitation Premium Revenue	—	—	—	—	—	—	11,950,619	—	—	—
<b>Total Capitation Premium Revenue</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,853</b>	<b>48,755,289</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Patient Revenues</b>	<b>4,415,143</b>	<b>971,788</b>	<b>25,833,264</b>	<b>2,490,028</b>	<b>47,247,817</b>	<b>8,435,202</b>	<b>179,684,053</b>	<b>48,598,332</b>	<b>201,557,804</b>	<b>—</b>
Other Operating Revenues	271,035	—	334,887	42,735	1,345,363	59,434	3,517,731	368,718	2,383,629	—
<b>Total Operating Revenues</b>	<b>4,686,178</b>	<b>971,788</b>	<b>26,168,151</b>	<b>2,532,763</b>	<b>48,593,180</b>	<b>8,494,636</b>	<b>183,201,784</b>	<b>48,967,050</b>	<b>203,941,433</b>	<b>—</b>
<b>Operating Expenses</b>										
Daily Hospital Services	1,255,458	—	1,348,890	890,654	5,054,033	937,761	33,103,463	8,072,688	44,058,962	—
Ambulatory Services	887,546	690,194	5,097,229	444,351	6,210,891	886,415	17,599,678	3,716,947	9,994,035	—
Ancillary Services	749,785	—	7,263,334	341,671	14,993,467	2,846,449	76,769,144	16,560,034	63,480,359	—
Research Services	—	—	—	—	—	—	—	—	—	—
Education Costs	—	—	175,617	—	—	—	—	—	—	—
General Services	817,017	—	2,040,485	533,037	6,058,509	1,326,229	23,160,150	4,819,650	36,699,922	—
Fiscal Services	437,397	81,781	2,124,805	183,824	3,372,183	616,546	6,559,009	1,949,973	9,560,270	—
Administrative Services	527,963	25,834	2,016,696	428,840	5,521,540	745,205	21,032,181	6,215,377	22,154,764	—
Unassigned Costs	120,526	95,528	3,353,132	123,717	5,386,462	—	12,074,727	7,191,300	8,892,960	—
Purchased Inpatient Services	—	—	—	—	168,382	111,639	—	—	—	—
Purchased Outpatient Services	—	—	—	—	3,419,911	1,183,365	—	—	—	—
<b>Total Operating Expenses</b>	<b>4,795,692</b>	<b>893,337</b>	<b>23,420,188</b>	<b>2,946,094</b>	<b>50,185,378</b>	<b>8,653,609</b>	<b>190,298,352</b>	<b>48,525,969</b>	<b>194,841,272</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>\$(109,514)</b>	<b>\$78,451</b>	<b>\$2,747,963</b>	<b>\$(413,331)</b>	<b>\$(1,592,198)</b>	<b>\$(158,973)</b>	<b>\$(7,096,568)</b>	<b>\$441,081</b>	<b>\$9,100,161</b>	<b>\$—</b>
<b>Non-Operating Revenues</b>	<b>799,808</b>	<b>26,478</b>	<b>2,144,170</b>	<b>227,447</b>	<b>8,797,691</b>	<b>471,753</b>	<b>10,120,836</b>	<b>1,437,675</b>	<b>8,186,357</b>	<b>184</b>
<b>Non-Operating Expenses</b>	<b>—</b>	<b>7,752</b>	<b>238,295</b>	<b>—</b>	<b>3,432,081</b>	<b>—</b>	<b>56,761</b>	<b>98,683</b>	<b>143,293</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>799,808</b>	<b>18,726</b>	<b>1,905,875</b>	<b>227,447</b>	<b>5,365,610</b>	<b>471,753</b>	<b>10,064,075</b>	<b>1,338,992</b>	<b>8,043,064</b>	<b>184</b>
Extraordinary Items	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$690,294</b>	<b>\$97,177</b>	<b>\$4,653,838</b>	<b>\$(185,884)</b>	<b>\$3,773,412</b>	<b>\$312,780</b>	<b>\$2,967,507</b>	<b>\$1,780,073</b>	<b>\$17,143,225</b>	<b>\$184</b>



**Table 5. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Hospital Activity Revenues and Expenses (Unrestricted Funds) by Special District in Alphabetical Order**

	<b>State Total</b>
<b>Operating Revenues</b>	
Daily Hospital Services	\$1,499,984,487
Ambulatory Services	634,383,446
Ancillary Services	4,107,462,982
<b>Gross Patient Revenue</b>	<b>6,241,830,915</b>
<b>Deductions From Revenue</b>	
Provisions for Bad Debts	171,437,041
Medicare Contractual Adjustments	1,599,705,323
Medi-Cal Contractual Adjustments	835,293,488
Other Contractual Adjustments	1,401,319,303
Other Deductions	53,931,316
<b>Total Deductions From Revenue</b>	<b>4,061,686,471</b>
<b>Capitation Premium Revenue</b>	
Medicare Capitation Premium Revenue	78,602,353
Medi-Cal Capitation Premium Revenue	5,054,689
Other Capitation Premium Revenue	22,023,093
<b>Total Capitation Premium Revenue</b>	<b>105,680,135</b>
<b>Net Patient Revenues</b>	<b>2,285,824,579</b>
Other Operating Revenues	251,327,020
<b>Total Operating Revenues</b>	<b>2,537,151,599</b>
<b>Operating Expenses</b>	
Daily Hospital Services	517,293,509
Ambulatory Services	261,895,958
Ancillary Services	761,452,107
Research Services	—
Education Costs	8,025,325
General Services	373,237,736
Fiscal Services	123,928,380
Administrative Services	312,472,574
Unassigned Costs	232,955,831
Purchased Inpatient Services	4,096,996
Purchased Outpatient Services	5,137,955
<b>Total Operating Expenses</b>	<b>2,600,496,371</b>
<b>Operating Income (Loss)</b>	<b>\$(63,344,772)</b>
<b>Non-Operating Revenues</b>	<b>131,293,367</b>
<b>Non-Operating Expenses</b>	<b>26,283,772</b>
<b>Non-Operating Income (Loss)</b>	<b>105,009,595</b>
Extraordinary Items	(829,708)
<b>Net Income (Loss)</b>	<b>\$40,835,115</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Alameda-Contra Costa Transit District	Altamont Commuter Express Authority	Amador Regional Transit System	Antelope Valley Transit Authority	Central Contra Costa Transit Authority	Central Contra Costa Transit Authority - Specialized Service	County Service Area 12 - Specialized Service	County Service Area M-1	Delta Ferry Authority	Eastern Contra Costa County Transit Authority
<b>Revenues</b>										
Passenger Fares	\$42,155,459	\$3,844,316	\$178,753	\$3,063,827	\$3,338,691	\$357,935	\$13,054	\$—	\$—	\$1,711,197
Special Transit Fares	5,190,227	—	—	—	871,075	—	—	—	—	—
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxiliary Transportation Revenue	1,883,313	—	—	27,768	735,080	—	—	—	—	—
Non-Transportation Revenue	2,712,554	163,048	15,748	521,001	266,117	18,992	(248)	—	1,350	67,969
Property Tax Revenue	49,388,454	—	—	—	—	—	—	21,709	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	244,904	6,546,031	—	6,466,463	—	—	—	—	188,600	—
Local Transportation Fund (TDA)	37,090,806	—	359,828	—	14,374,883	1,417,274	166,000	—	—	4,169,216
Local Sales Tax	53,062,710	—	—	—	1,910,218	979,874	—	—	—	205,996
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	979,792
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	234,242	—	—	—	—	—	—	319	—	—
State Transit Assistance	9,137,191	—	—	—	903,080	416,639	—	—	—	—
Other State	19,821,189	—	—	—	—	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	54,479,927	—	—	9,432,380	—	451,372	58,250	—	—	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	248,329	—	—	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	156,698	—	—	—	—	—
Other Federal	—	—	—	—	36,674	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>275,400,976</b>	<b>10,553,395</b>	<b>802,658</b>	<b>19,511,439</b>	<b>22,592,516</b>	<b>3,642,086</b>	<b>237,056</b>	<b>22,028</b>	<b>189,950</b>	<b>7,134,170</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	200,816,593	1,492,066	567,125	603,514	17,638,435	229,823	147,082	—	132,038	2,001,294
Services	15,553,334	814,342	30,584	369,513	1,602,865	32,116	3,155	259	—	566,555
Materials and Supplies	17,438,085	658,272	112,322	1,332,922	2,132,032	1,714	34,460	—	37,430	1,509,408
Utilities and Insurance	10,064,697	1,242,897	42,842	59,897	686,613	22,342	14,201	—	20,760	333,820
Purchased Transportation	16,518,803	3,681,489	—	6,776,282	200,391	3,349,329	—	30,200	—	4,793,294
Interest Expense	927,278	9,750	—	62,080	—	—	—	—	—	—
Leases and Rentals	662,123	398,726	—	229,551	34,710	—	—	—	—	—
Depreciation and Amortization	19,779,998	1,866,248	57,985	1,178,148	3,278,467	603,342	37,000	—	—	2,500,000
Other Expenses	2,121,291	1,152,177	43,220	102,640	297,470	6,762	1,165	—	7,455	385,709
<b>Total Expenses</b>	<b>283,882,202</b>	<b>11,315,967</b>	<b>854,078</b>	<b>10,714,547</b>	<b>25,870,983</b>	<b>4,245,428</b>	<b>237,063</b>	<b>30,459</b>	<b>197,683</b>	<b>12,090,080</b>
<b>Operating Income (Loss)</b>	<b>(8,481,226)</b>	<b>(762,572)</b>	<b>(51,420)</b>	<b>8,796,892</b>	<b>(3,278,467)</b>	<b>(603,342)</b>	<b>(7)</b>	<b>(8,431)</b>	<b>(7,733)</b>	<b>(4,955,910)</b>
Gain (Loss) on Disposal of Fixed Assets	(45,526)	—	—	—	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(8,526,752)</b>	<b>\$(762,572)</b>	<b>\$(51,420)</b>	<b>\$8,796,892</b>	<b>\$(3,278,467)</b>	<b>\$(603,342)</b>	<b>\$(7)</b>	<b>\$(8,431)</b>	<b>\$(7,733)</b>	<b>\$(4,955,910)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$—	\$—	\$4,898,415	\$3,578	\$—	\$—	\$—	\$—
State Capital Grants	—	5,070,338	—	—	5,353,352	805	—	—	—	—
Local Capital Grants	—	—	—	—	453,150	—	—	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$5,070,338</b>	<b>\$—</b>	<b>\$—</b>	<b>\$10,704,917</b>	<b>\$4,383</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)

## Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Eastern Contra Costa County Transit Authority - Specialized Service	El Dorado County Transit Authority	Foothill Transit Zone	Fresno County Rural Transit Agency	Golden Empire Transit District	Golden Empire Transit District - Specialized Service	Golden Gate Bridge Highway and Transportation District	Humboldt Transit Authority	Humboldt Transit Authority - Specialized Service	Kings County Area Public Transit Agency
<b>Revenues</b>										
Passenger Fares	\$136,050	\$577,522	\$14,404,796	\$302,508	\$3,647,555	\$83,542	\$19,333,321	\$439,863	\$14,865	\$392,818
Special Transit Fares	—	230,026	1,280,397	229,255	—	—	829,609	—	—	—
Charter Service Revenue	—	6,665	—	—	—	—	607,424	11,702	—	—
Auxiliary Transportation Revenue	90,192	46,336	—	900	—	—	1,705,441	110,257	—	45,723
Non-Transportation Revenue	17,245	49,642	1,117,952	30,140	185,438	—	662,341	130,550	634	207
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	—	—	—	—	267,469	630,057	—	—
Local Transportation Fund (TDA)	—	1,972,498	11,667,087	1,685,228	8,178,931	705,888	11,971,204	767,760	124,593	1,635,453
Local Sales Tax	577,174	—	22,442,333	—	—	—	—	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	875,585	216,601	854,873	560,244	729,269	—	1,966,100	71,112	—	125,067
Other State	—	—	—	—	—	—	—	—	—	893,038
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	—	—	2,293,280	—	533,949	—	—	—
FTA Section 5310	—	155,309	—	—	—	—	—	—	—	—
FTA Section 5311	—	210,453	—	340,842	—	—	76,000	746,897	—	—
Special Demonstration Project Assistance	—	199,655	—	—	—	—	—	—	—	—
Other Federal	—	—	—	—	—	—	54,816	—	—	101,809
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,696,246</b>	<b>3,664,707</b>	<b>51,767,438</b>	<b>3,149,117</b>	<b>15,034,473</b>	<b>789,430</b>	<b>38,007,674</b>	<b>2,908,198</b>	<b>140,092</b>	<b>3,194,115</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	315,492	1,891,285	—	773,032	10,301,352	584,517	65,984,611	1,255,131	36,360	198,609
Services	87,612	69,533	6,070,132	283,458	1,066,370	15,270	3,842,174	81,778	3,978	—
Materials and Supplies	363,354	354,920	4,890,412	985,888	2,696,149	146,321	6,115,593	245,927	5,822	44,287
Utilities and Insurance	32,101	191,391	386,817	203,471	519,079	43,322	4,999,202	117,209	5,928	—
Purchased Transportation	1,212,533	—	38,715,735	890,829	—	—	1,450,251	—	79,021	2,042,455
Interest Expense	—	10,547	259,917	—	—	—	—	14,413	—	—
Leases and Rentals	—	12,162	392,324	7,190	—	—	1,061,080	10,582	103	—
Depreciation and Amortization	—	459,499	9,558,736	523,672	2,791,238	—	9,678,306	443,120	5,232	—
Other Expenses	38,072	106,747	—	4,349	451,523	—	504,807	140,063	675	1,363,466
<b>Total Expenses</b>	<b>2,049,164</b>	<b>3,096,084</b>	<b>60,274,073</b>	<b>3,671,889</b>	<b>17,825,711</b>	<b>789,430</b>	<b>93,636,024</b>	<b>2,308,223</b>	<b>137,119</b>	<b>3,648,817</b>
<b>Operating Income (Loss)</b>	<b>(352,918)</b>	<b>568,623</b>	<b>(8,506,635)</b>	<b>(522,772)</b>	<b>(2,791,238)</b>	<b>—</b>	<b>(55,628,350)</b>	<b>599,975</b>	<b>2,973</b>	<b>(454,702)</b>
Gain (Loss) on Disposal of Fixed Assets	—	247	(402,415)	—	—	—	(474,968)	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	42,654,794	—	—	—
<b>Net Income (Loss)</b>	<b>\$(352,918)</b>	<b>\$568,870</b>	<b>\$(8,909,050)</b>	<b>\$(522,772)</b>	<b>\$(2,791,238)</b>	<b>\$—</b>	<b>\$(13,448,524)</b>	<b>\$599,975</b>	<b>\$2,973</b>	<b>\$(454,702)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$24,654,788	\$—	\$2,340,400	\$—	\$3,645,933	\$—	\$—	\$—
State Capital Grants	—	—	636,855	281,998	—	—	2,746,061	—	—	—
Local Capital Grants	—	—	12,884,020	—	402,202	—	1,500,000	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$38,175,663</b>	<b>\$281,998</b>	<b>\$2,742,602</b>	<b>\$—</b>	<b>\$7,891,994</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lake Transit Authority	Livermore-Amador Valley Transit Authority	Livermore-Amador Valley Transit Authority - Specialized Service	Long Beach Public Transportation Company	Long Beach Public Transportation Company - Specialized Service	Los Angeles County Metropolitan Transportation Authority	Marin County Transit District - Specialized Service	Mendocino Transit Authority	Mendocino Transit Authority - Specialized Service	Modoc Transportation Agency - Specialized Service
<b>Revenues</b>										
Passenger Fares	\$138,619	\$1,280,754	\$46,839	\$12,307,029	\$75,697	\$247,426,048	\$151,005	\$448,544	\$85,875	\$23,061
Special Transit Fares	114,703	367,229	27,969	—	—	—	—	117,610	—	—
Charter Service Revenue	—	—	—	85,589	—	—	—	15,244	—	—
Auxilliary Transportation Revenue	—	208,553	—	787,856	—	13,601,530	—	19,675	77,227	—
Non-Transportation Revenue	8,003	12,465	1,511	385,032	—	5,461,522	8,833	103,695	644	4,955
Property Tax Revenue	—	—	—	—	—	—	2,066,881	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	—	—	—	25,084,946	65,386	94,990	—	—
Local Transportation Fund (TDA)	1,340,529	6,361,537	397,780	13,507,067	724,147	179,938,664	—	1,836,414	341,636	248,000
Local Sales Tax	—	629,838	94,821	19,404,407	368,135	348,770,291	—	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	20,459	—	—	—
State Transit Assistance	160,000	432,422	47,538	—	—	7,793,017	41,778	—	—	16,000
Other State	540,000	—	—	—	—	—	350,535	300	—	60,000
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	150,902	2,928,720	—	93,606,345	—	—	—	—
FTA Section 5310	50,933	—	—	—	—	—	—	—	—	—
FTA Section 5311	80,609	—	—	—	—	—	—	176,215	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	60,000	—	—	—	—	81,083	80,000	—	87,239
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,433,396</b>	<b>9,352,798</b>	<b>767,360</b>	<b>49,405,700</b>	<b>1,167,979</b>	<b>921,682,363</b>	<b>2,785,960</b>	<b>2,892,687</b>	<b>505,382</b>	<b>439,255</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	—	822,210	61,171	38,614,255	155,000	621,171,018	177,501	2,227,496	—	—
Services	1,046,895	402,862	7,326	2,971,874	—	84,417,552	—	40,622	—	—
Materials and Supplies	92,267	608,259	50,454	4,552,053	3,683	97,485,760	249,263	300,136	—	4,088
Utilities and Insurance	—	515,632	29,677	2,309,699	—	59,258,553	4,484	127,179	—	—
Purchased Transportation	29,267	6,643,739	615,782	259,690	1,009,296	28,270,956	2,646,307	158	504,733	116,974
Interest Expense	—	—	—	—	—	7,662,440	—	—	—	—
Leases and Rentals	—	12,672	—	17,041	—	11,272,199	—	13,763	—	—
Depreciation and Amortization	130,405	1,796,605	153,965	13,603,665	—	330,613,192	138,516	558,086	—	12,624
Other Expenses	—	69,100	2,950	598,466	—	8,655,386	251,760	97,458	—	24,917
<b>Total Expenses</b>	<b>1,298,834</b>	<b>10,871,079</b>	<b>921,325</b>	<b>62,926,743</b>	<b>1,167,979</b>	<b>1,248,807,056</b>	<b>3,467,831</b>	<b>3,364,898</b>	<b>504,733</b>	<b>158,603</b>
<b>Operating Income (Loss)</b>	<b>1,134,562</b>	<b>(1,518,281)</b>	<b>(153,965)</b>	<b>(13,521,043)</b>	<b>—</b>	<b>(327,124,693)</b>	<b>(681,871)</b>	<b>(472,211)</b>	<b>649</b>	<b>280,652</b>
Gain (Loss) on Disposal of Fixed Assets	(5,907)	—	—	(82,621)	—	(2,928,069)	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,128,655</b>	<b>\$(1,518,281)</b>	<b>\$(153,965)</b>	<b>\$(13,603,664)</b>	<b>\$—</b>	<b>\$(330,052,762)</b>	<b>\$(681,871)</b>	<b>\$(472,211)</b>	<b>\$649</b>	<b>\$280,652</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$—	\$18,820,287	\$—	\$65,228,512	\$—	\$34,020	\$—	\$—
State Capital Grants	—	—	—	5,735,762	—	8,625,473	—	139,990	—	—
Local Capital Grants	—	—	—	1,677,682	—	64,738,569	—	6,750	—	—
Non-Governmental Donations	—	—	—	—	—	—	—	20,125	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$26,233,731</b>	<b>\$—</b>	<b>\$138,592,554</b>	<b>\$—</b>	<b>\$200,885</b>	<b>\$—</b>	<b>\$—</b>

Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)

## Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Monterey-Salinas Transit	Monterey-Salinas Transit - Specialized Service	Morongo Basin Transit Authority	Mountain Area Regional Transit Authority	MTDB Contract Services	Napa County Transportation Agency	Napa County Transportation Agency - Specialized Service	North San Diego County Transit Development Board	North San Diego County Transit Development Board - Specialized Service	Omnitrans
<b>Revenues</b>										
Passenger Fares	\$4,107,990	\$142,060	\$316,689	\$153,915	\$15,121,333	\$639,602	\$186,100	\$12,759,071	\$156,998	\$9,230,531
Special Transit Fares	480,064	281,822	—	34,163	—	—	—	—	—	1,521,545
Charter Service Revenue	—	—	—	—	—	2,043	—	—	—	—
Auxiliary Transportation Revenue	67,938	—	—	—	—	11,028	—	6,176,232	—	716,635
Non-Transportation Revenue	55,648	63	33,364	25,288	—	22,086	24,867	1,755,670	—	364,732
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	—	—	1,668,022	—	—	—	—	—
Local Transportation Fund (TDA)	6,363,466	1,333,335	1,268,606	990,973	27,414,644	1,163,759	966,632	26,263,163	1,381,395	35,563,740
Local Sales Tax	—	—	67,500	101,675	—	—	—	3,929,000	189,870	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	—	—	—	746,636	236,182	147,909	1,315,399	—	—
Other State	—	—	—	—	—	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	4,253,071	259,000	—	—	437,235	1,572,627	—	6,456,544	—	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	10,682	107,697	73,409	—	—	—	—	—	—
Special Demonstration Project Assistance	255,354	—	—	—	—	—	—	—	—	10,035,586
Other Federal	94,651	—	—	—	—	10,283	3,000	179,371	500,000	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>15,678,182</b>	<b>2,026,962</b>	<b>1,793,856</b>	<b>1,379,423</b>	<b>45,387,870</b>	<b>3,657,610</b>	<b>1,328,508</b>	<b>58,834,450</b>	<b>2,228,263</b>	<b>57,432,769</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	11,214,276	79,882	1,080,997	834,995	511,250	—	—	30,794,400	80,776	27,688,543
Services	755,317	20,388	86,163	73,704	—	308,322	27,267	11,617,422	8,360	2,270,800
Materials and Supplies	1,620,561	9,887	264,662	269,075	299,684	654,208	38,404	5,330,165	1,746	6,386,471
Utilities and Insurance	602,945	—	235,216	182,629	—	174,257	—	3,795,260	1,698	4,755,299
Purchased Transportation	1,124,044	1,912,175	—	—	39,617,123	2,490,476	1,240,576	5,128,090	2,137,903	2,016,921
Interest Expense	3,504	—	2,249	—	—	—	—	—	—	—
Leases and Rentals	29,117	—	7,724	20,350	467,483	23,760	22,261	176,008	450	56,370
Depreciation and Amortization	3,240,622	205,152	755,122	390,524	4,129,690	330,958	71,279	13,943,942	—	7,744,423
Other Expenses	328,418	4,630	121,406	38,419	5,424,590	6,587	—	(602,575)	—	2,183,619
<b>Total Expenses</b>	<b>18,918,804</b>	<b>2,232,114</b>	<b>2,553,539</b>	<b>1,809,696</b>	<b>50,449,820</b>	<b>3,988,568</b>	<b>1,399,787</b>	<b>70,182,712</b>	<b>2,230,933</b>	<b>53,102,446</b>
<b>Operating Income (Loss)</b>	<b>(3,240,622)</b>	<b>(205,152)</b>	<b>(759,683)</b>	<b>(430,273)</b>	<b>(5,061,950)</b>	<b>(330,958)</b>	<b>(71,279)</b>	<b>(11,348,262)</b>	<b>(2,670)</b>	<b>4,330,323</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	4,560	3,650	—	—	—	(45,829)	—	62,541
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(3,240,622)</b>	<b>\$(205,152)</b>	<b>\$(755,123)</b>	<b>\$(426,623)</b>	<b>\$(5,061,950)</b>	<b>\$(330,958)</b>	<b>\$(71,279)</b>	<b>\$(11,394,091)</b>	<b>\$(2,670)</b>	<b>\$4,392,864</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$2,194,993	\$1,169	\$222,000	\$—	\$—	\$—	\$—	\$—	\$—	\$2,528,709
State Capital Grants	677,466	—	152,112	3,654	—	—	—	—	—	741,286
Local Capital Grants	1,655,934	11,365	15,246	256,526	12,729,734	—	—	—	—	2,498,042
Non-Governmental Donations	—	—	45,225	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$4,528,393</b>	<b>\$12,534</b>	<b>\$434,583</b>	<b>\$260,180</b>	<b>\$12,729,734</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,768,037</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	Omnitrans - Specialized Service	Orange County Transportation Authority	Orange County Transportation Authority - Specialized Service	Palo Verde Valley Transit Agency	Palos Verdes Peninsula Transportation Authority	Palos Verdes Peninsula Transportation Authority - Specialized Service	Peninsula Corridor Joint Powers Board	Pomona Valley Transportation Authority	Pomona Valley Transportation Authority - Specialized Service	Redding Area Bus Authority
<b>Revenues</b>										
Passenger Fares	\$162,364	\$38,365,897	\$992,746	\$35,059	\$261,781	\$48,043	\$19,128,481	\$96,509	\$64,190	\$488,547
Special Transit Fares	652,203	657,166	1,646,007	—	—	—	1,105,955	—	—	—
Charter Service Revenue	—	—	—	—	—	—	28,633	—	—	2,240
Auxilliary Transportation Revenue	—	7,503,224	—	—	—	—	2,397,098	—	—	34,538
Non-Transportation Revenue	—	39,005,962	—	87	1,020,499	119,820	7,506,142	356,346	362	27,978
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	14,000,000	—	—	—	—	34,688,509	—	—	129,214
Local Transportation Fund (TDA)	4,221,445	67,205,743	2,669,695	334,811	—	—	—	—	—	1,347,295
Local Sales Tax	—	1,441,112	227,756	—	—	—	—	713,288	1,497,500	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	—	5,551,384	—	—	—	—	—	—	—	—
Other State	—	—	—	—	—	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	29,771,358	3,190,459	—	—	—	—	—	—	400,000
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	—	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	—	—	—	—	—	—	—	—	—	36,136
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,036,012</b>	<b>203,501,846</b>	<b>8,726,663</b>	<b>369,957</b>	<b>1,282,280</b>	<b>167,863</b>	<b>64,854,818</b>	<b>1,166,143</b>	<b>1,562,052</b>	<b>2,465,948</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	66,894	104,520,122	864,878	47,081	—	129,224	4,111,060	246,890	67,885	—
Services	617	19,261,539	853,312	252,656	1,007,275	—	8,111,680	189,889	—	257,740
Materials and Supplies	754,596	18,002,048	271,863	53,087	108,508	—	3,793,448	—	—	452,542
Utilities and Insurance	441,347	2,551,801	4,223	16,029	132,461	—	3,524,391	—	—	80,560
Purchased Transportation	5,210,742	4,547,155	20,769,656	—	—	—	40,807,901	537,602	1,351,789	1,532,008
Interest Expense	—	482,825	—	—	—	—	1,028,465	—	—	—
Leases and Rentals	1,266	2,730,098	21,559	9,188	—	—	301,320	—	—	—
Depreciation and Amortization	1,016,186	28,352,061	—	32,111	—	—	15,233,919	—	—	903,921
Other Expenses	11,098	12,909,969	172,274	336	34,036	38,639	831,807	—	36,604	143,026
<b>Total Expenses</b>	<b>7,502,746</b>	<b>193,357,618</b>	<b>22,957,765</b>	<b>410,488</b>	<b>1,282,280</b>	<b>167,863</b>	<b>77,743,991</b>	<b>974,381</b>	<b>1,456,278</b>	<b>3,369,797</b>
<b>Operating Income (Loss)</b>	<b>(2,466,734)</b>	<b>10,144,228</b>	<b>(14,231,102)</b>	<b>(40,531)</b>	<b>—</b>	<b>—</b>	<b>(12,889,173)</b>	<b>191,762</b>	<b>105,774</b>	<b>(903,849)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	—	—	—	(8,085)
Operating Transfers In (Out)	—	—	14,231,102	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,466,734)</b>	<b>\$10,144,228</b>	<b>\$—</b>	<b>\$(40,531)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(12,889,173)</b>	<b>\$191,762</b>	<b>\$105,774</b>	<b>\$(911,934)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$10,794,927	\$3,443,963	\$—	\$—	\$—	\$51,782,871	\$—	\$—	\$168,895
State Capital Grants	—	—	—	—	—	—	41,985,842	—	—	15,699
Local Capital Grants	—	—	—	—	—	—	13,658,143	—	—	498,504
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$10,794,927</b>	<b>\$3,443,963</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$107,426,856</b>	<b>\$—</b>	<b>\$—</b>	<b>\$683,098</b>

Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)

## Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	Redding Area Bus Authority - Specialized Service	Riverbank-Oakdale Transit Authority	Riverside Transit Agency	Sacramento Regional Transit System	San Diego Transit Corporation	San Diego Trolley Inc.	San Francisco Bay Area Rapid Transit District	San Francisco Bay Area Rapid Transit District - Specialized Service	San Joaquin Regional Transit District	San Joaquin Regional Transit District - Specialized Service
<b>Revenues</b>										
Passenger Fares	\$82,134	\$66,805	\$5,368,814	\$19,669,656	\$23,758,457	\$22,071,207	\$190,926,334	\$459,468	\$4,030,790	\$161,669
Special Transit Fares	—	—	—	1,071,882	—	—	—	—	109,675	53,523
Charter Service Revenue	—	—	—	—	93,054	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	—	6,564,572	717,876	—	7,526,385	—	100,425	—
Non-Transportation Revenue	—	85	222,978	3,763,634	744,838	355,458	43,155,790	—	210,079	—
Property Tax Revenue	—	—	—	—	—	—	19,991,881	—	648,749	—
Sales Tax Revenue	—	—	—	—	—	—	167,440,932	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	—	—	—	—	6,428,118	1,765,448	640,135	—	—	—
Local Transportation Fund (TDA)	970,846	530,561	23,270,786	31,234,794	27,198,809	2,736,608	357,153	—	10,462,057	2,037,256
Local Sales Tax	—	—	—	17,238,414	—	5,423,307	—	1,421,799	2,359,828	1,156,374
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	260,544	—	14,601	—
State Transit Assistance	—	—	—	—	3,847,882	533,262	—	—	1,200,000	—
Other State	—	—	—	156,009	—	—	—	—	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	1,828,320	11,805,321	7,595,192	6,100,579	—	—	2,747,397	—
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	354,623	—	—	—	—	—	—	—
Special Demonstration Project Assistance	—	—	—	931,672	—	—	—	—	—	—
Other Federal	—	—	—	1,298,625	—	—	—	—	225,357	—
Other Revenues	—	—	—	—	—	—	—	—	745,198	—
<b>Total Revenues</b>	<b>1,052,980</b>	<b>597,451</b>	<b>31,045,521</b>	<b>93,734,579</b>	<b>70,384,226</b>	<b>38,985,869</b>	<b>430,299,154</b>	<b>1,881,267</b>	<b>22,854,156</b>	<b>3,408,822</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	—	13,111	17,327,285	62,832,940	54,420,227	20,732,222	291,062,008	—	16,723,094	1,602,895
Services	132,521	—	1,149,037	10,615,753	5,358,866	6,665,395	19,714,621	—	1,549,098	108,129
Materials and Supplies	131,211	4,876	4,346,074	10,062,997	9,926,686	2,635,778	18,221,382	—	2,615,049	397,775
Utilities and Insurance	37,303	—	1,524,105	13,834,247	1,491,072	8,676,580	34,211,827	—	1,245,171	15,364
Purchased Transportation	705,472	578,784	7,189,114	6,413,169	—	—	4,086,237	7,309,649	47,851	1,218,346
Interest Expense	—	—	450,286	459,450	—	—	40,501,890	—	—	—
Leases and Rentals	—	26,400	—	379,943	40,507	—	5,669,119	—	82,477	—
Depreciation and Amortization	—	76,028	7,176,113	17,031,939	8,982,769	—	103,668,855	—	5,933,591	—
Other Expenses	46,473	—	920,707	1,084,887	613,299	275,894	(39,200,296)	—	591,417	66,313
<b>Total Expenses</b>	<b>1,052,980</b>	<b>699,199</b>	<b>40,082,721</b>	<b>122,715,325</b>	<b>80,833,426</b>	<b>38,985,869</b>	<b>477,935,643</b>	<b>7,309,649</b>	<b>28,787,748</b>	<b>3,408,822</b>
<b>Operating Income (Loss)</b>	<b>—</b>	<b>(101,748)</b>	<b>(9,037,200)</b>	<b>(28,980,746)</b>	<b>(10,449,200)</b>	<b>—</b>	<b>(47,636,489)</b>	<b>(5,428,382)</b>	<b>(5,933,592)</b>	<b>—</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	115,722	—	(2,204)	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$(101,748)</b>	<b>\$(9,037,200)</b>	<b>\$(28,980,746)</b>	<b>\$(10,333,478)</b>	<b>\$—</b>	<b>\$(47,638,693)</b>	<b>\$(5,428,382)</b>	<b>\$(5,933,592)</b>	<b>\$—</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$—	\$—	\$3,339,372	\$—	\$115,733	\$—	\$99,947,983	\$—	\$—	\$—
State Capital Grants	—	—	3,226,970	—	—	—	18,927,973	—	—	—
Local Capital Grants	—	—	2,359,854	—	—	—	10,930,444	—	—	—
Non-Governmental Donations	—	—	—	—	—	—	385,875	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,926,196</b>	<b>\$—</b>	<b>\$115,733</b>	<b>\$—</b>	<b>\$130,192,275</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**

**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Luis Obispo Regional Transit Authority	San Luis Obispo Regional Transit Authority - Specialized Service	San Mateo County Transit District	San Mateo County Transit District - Specialized Service	Santa Barbara Metropolitan Transit District	Santa Clara Valley Transportation Authority	Santa Clara Valley Transportation Authority - Specialized Service	Santa Cruz Metropolitan Transit District	Santa Cruz Metropolitan Transit District - Specialized Service	South Coast Area Transit
<b>Revenues</b>										
Passenger Fares	\$343,848	\$88,449	\$14,839,838	\$433,543	\$3,494,753	\$33,440,967	\$—	\$3,413,370	\$210,280	\$2,132,355
Special Transit Fares	64,759	9,246	—	—	2,089,271	—	—	2,274,654	—	—
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxilliary Transportation Revenue	—	—	530,326	—	277,688	3,416,350	—	99,063	—	—
Non-Transportation Revenue	68,670	—	11,353,599	—	54,614	34,763,995	—	585,458	—	13,523
Property Tax Revenue	—	—	—	—	553,639	—	—	—	—	—
Sales Tax Revenue	—	—	33,555,840	3,444,649	—	132,632,377	—	12,496,431	2,767,396	—
<b>Local Cash Grants</b>										
General Operating Assistance	787,342	808,818	—	—	366,344	—	—	—	—	—
Local Transportation Fund (TDA)	—	—	21,421,559	4,550,416	4,734,175	58,878,303	32,677,396	5,134,522	—	5,846,330
Local Sales Tax	—	—	—	1,208,626	—	—	—	—	—	—
Local Special Fare Assistance	—	—	—	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	7,121	—	—	—	—	—
State Transit Assistance	112,544	—	202,011	367,990	—	6,429,687	—	—	—	62,000
Other State	—	—	428,353	—	—	1,457,086	—	113,856	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	—	—	—	2,756,468	32,858,906	—	1,229,934	—	2,603,163
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	—	—	—	—	—	46,701	—	—
Special Demonstration Project Assistance	—	—	—	—	—	—	—	—	—	—
Other Federal	366,001	—	—	—	—	317,150	—	183,609	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,743,164</b>	<b>906,513</b>	<b>82,331,526</b>	<b>10,005,224</b>	<b>14,334,073</b>	<b>304,194,821</b>	<b>32,677,396</b>	<b>25,577,598</b>	<b>2,977,676</b>	<b>10,657,371</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	295,739	79,669	38,111,781	1,122,813	10,938,933	226,525,670	—	20,814,447	211,928	6,258,618
Services	—	—	7,547,411	152,821	773,895	22,055,307	—	1,757,120	186,896	635,753
Materials and Supplies	150,754	45,805	4,256,420	479,082	1,678,035	20,698,046	—	2,014,706	9,372	1,146,622
Utilities and Insurance	56,398	25,441	4,547,291	376,368	496,404	9,853,334	—	1,050,734	—	405,574
Purchased Transportation	1,140,047	738,154	28,052,679	6,816,210	255,612	34,034,976	32,677,396	—	2,565,373	2,006,145
Interest Expense	—	—	18,633,046	—	—	14,222,072	—	—	—	3,930
Leases and Rentals	25,073	12,916	124,873	—	—	605,447	—	585,960	—	7,693
Depreciation and Amortization	210,453	64,867	37,218,814	45,017	2,127,172	41,516,009	—	4,251,494	86,868	1,539,157
Other Expenses	110,547	13,853	3,905,083	17,086	191,194	12,823,684	—	142,490	—	193,035
<b>Total Expenses</b>	<b>1,989,011</b>	<b>980,705</b>	<b>142,397,398</b>	<b>9,009,397</b>	<b>16,461,245</b>	<b>382,334,545</b>	<b>32,677,396</b>	<b>30,616,951</b>	<b>3,060,437</b>	<b>12,196,527</b>
<b>Operating Income (Loss)</b>	<b>(245,847)</b>	<b>(74,192)</b>	<b>(60,065,872)</b>	<b>995,827</b>	<b>(2,127,172)</b>	<b>(78,139,724)</b>	<b>—</b>	<b>(5,039,353)</b>	<b>(82,761)</b>	<b>(1,539,156)</b>
Gain (Loss) on Disposal of Fixed Assets	—	—	—	—	—	—	—	(128,481)	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(245,847)</b>	<b>\$(74,192)</b>	<b>\$(60,065,872)</b>	<b>\$995,827</b>	<b>\$(2,127,172)</b>	<b>\$(78,139,724)</b>	<b>\$—</b>	<b>\$(5,167,834)</b>	<b>\$(82,761)</b>	<b>\$(1,539,156)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$92,982	\$—	\$26,807,791	\$18,189	\$—	\$94,137,692	\$—	\$8,927,343	\$31,702	\$1,900,939
State Capital Grants	—	—	826,555	2,215	406,772	31,933,974	—	4,038,068	—	—
Local Capital Grants	41,813	9,572	16,910,535	19,921	645,752	190,925,061	—	517,031	—	314,183
Non-Governmental Donations	—	—	—	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$134,795</b>	<b>\$9,572</b>	<b>\$44,544,881</b>	<b>\$40,325</b>	<b>\$1,052,524</b>	<b>\$316,996,727</b>	<b>\$—</b>	<b>\$13,482,442</b>	<b>\$31,702</b>	<b>\$2,215,122</b>



Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)

## Transit Activity Revenues and Expenses by Special District in Alphabetical Order

	South County Area Transit	Southern California Regional Rail Authority	Sunline Transit Agency	Tahoe Transportation District	Ventura County Transportation Commission	Victor Valley Transit Authority	Western Contra Costa County Transit Authority	Yolo County Transportation District	Yolo County Transportation District - Specialized Service	Yuba Sutter Transit Authority
<b>Revenues</b>										
Passenger Fares	\$64,733	\$41,682,346	\$2,822,022	\$—	\$466,139	\$892,178	\$861,443	\$1,154,263	\$18,896	\$630,382
Special Transit Fares	—	—	—	—	10,000	111,821	92,973	28,712	5,242	28,413
Charter Service Revenue	—	—	—	—	—	—	—	—	—	—
Auxiliary Transportation Revenue	—	22,603,384	—	—	—	—	—	17,515	—	36,382
Non-Transportation Revenue	9,829	11,174,462	192,298	122,293	439,119	22,958	37,240	85,632	18,528	75,164
Property Tax Revenue	—	—	—	—	—	—	—	—	—	—
Sales Tax Revenue	—	—	—	—	—	—	—	—	—	—
<b>Local Cash Grants</b>										
General Operating Assistance	447,423	—	—	131,723	—	—	970,186	—	—	79,339
Local Transportation Fund (TDA)	—	—	9,536,000	—	846,728	3,912,087	2,057,585	2,186,258	618,684	927,317
Local Sales Tax	—	56,469,679	—	—	—	482,065	566,928	—	—	—
Local Special Fare Assistance	—	—	2,988,000	—	—	—	—	—	—	—
<b>State Cash Grants</b>										
Homeowners Property Tax Relief	—	—	—	—	—	—	—	—	—	—
State Transit Assistance	65,076	—	265,000	—	—	—	526,758	—	—	75,000
Other State	—	25,051,321	—	—	—	332,010	—	649,118	—	—
<b>Federal Cash Grants</b>										
FTA Section 5307	—	7,212,849	650,995	—	1,884,254	1,005,500	—	363,968	125,000	800,000
FTA Section 5310	—	—	—	—	—	—	—	—	—	—
FTA Section 5311	—	—	175,193	—	—	78,445	—	95,698	—	92,391
Special Demonstration Project Assistance	—	—	—	—	—	—	—	185,608	—	—
Other Federal	—	5,377,805	—	—	—	—	29,935	530,138	—	65,328
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>587,061</b>	<b>169,571,846</b>	<b>16,629,508</b>	<b>254,016</b>	<b>3,646,240</b>	<b>6,837,064</b>	<b>5,143,048</b>	<b>5,296,910</b>	<b>786,350</b>	<b>2,809,716</b>
<b>Expenses</b>										
Salaries, Wages and Benefits	237,978	15,410,376	12,230,588	—	—	—	432,081	432,065	—	174,965
Services	—	70,597,055	681,719	19,026	—	503,818	175,956	213,691	—	96,270
Materials and Supplies	46,353	7,057,057	2,115,479	—	808	366,382	624,855	609,244	79,364	230,608
Utilities and Insurance	24,432	6,517,723	1,223,885	3,525	—	12,925	363,176	418,112	62,893	219,818
Purchased Transportation	—	17,104,956	—	199,948	3,610,432	5,610,984	3,413,921	2,802,144	529,376	2,037,731
Interest Expense	933	18,414	124,772	—	—	—	—	15,187	—	—
Leases and Rentals	14,400	1,514,158	126,000	—	—	2,238	—	9,566	—	—
Depreciation and Amortization	105,175	21,873,149	2,280,820	—	—	2,045,110	981,829	934,973	32,897	505,900
Other Expenses	170,905	1,136,063	498,306	15,354	35,000	80,798	133,059	154,460	77,109	50,326
<b>Total Expenses</b>	<b>600,176</b>	<b>141,228,951</b>	<b>19,281,569</b>	<b>237,853</b>	<b>3,646,240</b>	<b>8,622,255</b>	<b>6,124,877</b>	<b>5,589,442</b>	<b>781,639</b>	<b>3,315,618</b>
<b>Operating Income (Loss)</b>	<b>(13,115)</b>	<b>28,342,895</b>	<b>(2,652,061)</b>	<b>16,163</b>	<b>—</b>	<b>(1,785,191)</b>	<b>(981,829)</b>	<b>(292,532)</b>	<b>4,711</b>	<b>(505,902)</b>
Gain (Loss) on Disposal of Fixed Assets	—	(981,726)	(5,929)	—	—	—	—	—	—	—
Operating Transfers In (Out)	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(13,115)</b>	<b>\$27,361,169</b>	<b>\$(2,657,990)</b>	<b>\$16,163</b>	<b>\$—</b>	<b>\$(1,785,191)</b>	<b>\$(981,829)</b>	<b>\$(292,532)</b>	<b>\$4,711</b>	<b>\$(505,902)</b>
<b>Capital Additions to Equity</b>										
Federal Capital Grants	\$43,108	\$—	\$1,169,421	\$329,826	\$—	\$3,205,432	\$1,787,908	\$316,139	\$—	\$—
State Capital Grants	—	—	317,127	11,189	—	577,990	1,026,759	—	—	—
Local Capital Grants	10,777	—	28,942	82,457	—	171,846	568,835	79,035	—	—
Non-Governmental Donations	—	—	66,309	—	—	—	—	—	—	—
<b>Total Capital Additions to Equity</b>	<b>\$53,885</b>	<b>\$—</b>	<b>\$1,581,799</b>	<b>\$423,472</b>	<b>\$—</b>	<b>\$3,955,268</b>	<b>\$3,383,502</b>	<b>\$395,174</b>	<b>\$—</b>	<b>\$—</b>

**Table 6. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Transit Activity Revenues and Expenses by Special District in Alphabetical Order**

	<b>State Total</b>
<b>Revenues</b>	
Passenger Fares	\$832,022,588
Special Transit Fares	21,587,196
Charter Service Revenue	852,594
Auxilliary Transportation Revenue	78,136,510
Non-Transportation Revenue	169,736,498
Property Tax Revenue	72,671,313
Sales Tax Revenue	352,337,625
<b>Local Cash Grants</b>	
General Operating Assistance	102,499,467
Local Transportation Fund (TDA)	731,597,355
Local Sales Tax	542,940,518
Local Special Fare Assistance	3,967,792
<b>State Cash Grants</b>	
Homeowners Property Tax Relief	537,286
State Transit Assistance	46,031,236
Other State	49,852,815
<b>Federal Cash Grants</b>	
FTA Section 5307	291,843,265
FTA Section 5310	206,242
FTA Section 5311	2,914,184
Special Demonstration Project Assistance	11,764,573
Other Federal	9,719,010
Other Revenues	745,198
<b>Total Revenues</b>	<b><u>3,321,963,265</u></b>
<b>Expenses</b>	
Salaries, Wages and Benefits	1,948,527,596
Services	315,172,768
Materials and Supplies	270,713,056
Utilities and Insurance	184,423,631
Purchased Transportation	421,406,381
Interest Expense	84,893,448
Leases and Rentals	27,217,950
Depreciation and Amortization	734,806,958
Other Expenses	22,257,557
<b>Total Expenses</b>	<b><u>4,009,419,345</u></b>
<b>Operating Income (Loss)</b>	<b><u>(687,456,080)</u></b>
Gain (Loss) on Disposal of Fixed Assets	(4,925,040)
Operating Transfers In (Out)	56,885,896
<b>Net Income (Loss)</b>	<b><u>\$(635,495,224)</u></b>
<b>Capital Additions to Equity</b>	
Federal Capital Grants	\$432,935,020
State Capital Grants	133,462,285
Local Capital Grants	336,601,925
Non-Governmental Donations	517,534
<b>Total Capital Additions to Equity</b>	<b><u>\$903,516,764</u></b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Adelanto Public Utility Authority	Adin Community Services District	Alameda County Waste Management Authority and Source Reduction Recycling Board	Almonte Sanitary District (Marin)	Alpine County Sanitation District (San Diego)	Alpine Springs County Water District	Alto Sanitary District (Marin)	Amador Regional Sanitation District	Arbuckle Public Utility District	Armona Community Services District
<b>Operating Revenues</b>										
Service Charges	\$1,711,750	\$33,954	\$13,331,800	\$1,722	\$793,226	\$147,082	\$143,718	\$81,894	\$70,532	\$378,358
Connection Fees	—	—	—	—	31,230	—	—	—	2,250	906
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	332,793	—	982,806	—	—	—	—	—	—	—
Sales	—	—	114,713	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>2,044,543</b>	<b>33,954</b>	<b>14,429,319</b>	<b>1,722</b>	<b>824,456</b>	<b>147,082</b>	<b>143,718</b>	<b>81,894</b>	<b>72,782</b>	<b>379,264</b>
<b>Operating Expenses</b>										
Sewage Collection	—	3,525	12,588,348	48,505	204,614	40,975	10,762	—	43,443	52,410
Sewage Treatment	911,117	3,525	—	134,422	—	—	87,892	271,459	—	52,410
Sewage Disposal	—	3,525	—	—	545,367	—	—	—	—	—
Solid Waste Disposal	—	3,525	—	—	—	107,513	—	—	—	173,987
Administration and General	515,379	12,606	3,641,788	42,055	50,467	100,504	19,722	—	39,872	16,037
Depreciation and Amortization	530,013	29,357	68,307	4,892	84,968	26,723	9,939	—	10,777	51,542
Other Operating Expenses	—	—	279,117	—	—	—	4,457	—	2,293	2,170
<b>Total Operating Expenses</b>	<b>1,956,509</b>	<b>56,063</b>	<b>16,577,560</b>	<b>229,874</b>	<b>885,416</b>	<b>275,715</b>	<b>132,772</b>	<b>271,459</b>	<b>96,385</b>	<b>348,556</b>
<b>Operating Income (Loss)</b>	<b>88,034</b>	<b>(22,109)</b>	<b>(2,148,241)</b>	<b>(228,152)</b>	<b>(60,960)</b>	<b>(128,633)</b>	<b>10,946</b>	<b>(189,565)</b>	<b>(23,603)</b>	<b>30,708</b>
<b>Non-Operating Revenues</b>										
Interest Income	66,751	264	909,092	18,388	161,919	2,100	6,602	25,553	—	5,710
Rents, Leases, and Franchises	—	—	—	4,396	—	—	9,160	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	898	—	56,617	—	103,617	26,347	—	—	5,809
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	40	—	490	—	967	228	—	—	130
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,107	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>66,751</b>	<b>1,202</b>	<b>909,092</b>	<b>81,998</b>	<b>161,919</b>	<b>106,684</b>	<b>42,337</b>	<b>25,553</b>	<b>—</b>	<b>11,649</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,053,378	1,995	—	—	—	—	491	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>1,053,378</b>	<b>1,995</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>491</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(986,627)</b>	<b>(793)</b>	<b>909,092</b>	<b>81,998</b>	<b>161,919</b>	<b>106,684</b>	<b>41,846</b>	<b>25,553</b>	<b>—</b>	<b>11,649</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(898,593)</b>	<b>(22,902)</b>	<b>(1,239,149)</b>	<b>(146,154)</b>	<b>100,959</b>	<b>(21,949)</b>	<b>52,792</b>	<b>(164,012)</b>	<b>(23,603)</b>	<b>42,357</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	42,357
<b>Net Income (Loss)</b>	<b>\$(898,593)</b>	<b>\$(22,902)</b>	<b>\$(1,239,149)</b>	<b>\$(146,154)</b>	<b>\$100,959</b>	<b>\$(21,949)</b>	<b>\$52,792</b>	<b>\$(164,012)</b>	<b>\$(23,603)</b>	<b>\$—</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Arrowbear Park County Water District	Athens - Woodcrest - Olivita Garbage Disposal District	Auburn Valley Community Services District	Avila Beach Community Services District	Baker Community Services District	Bayshore Sanitary District (San Mateo)	Bear Valley Community Services District	Bear Valley Water District	Beckwourth County Service Area	Bell Canyon Community Services District
<b>Operating Revenues</b>										
Service Charges	\$247,683	\$1,293,154	\$16,400	\$107,718	\$292,673	\$869,754	\$549,351	\$489,925	\$4,180	\$—
Connection Fees	—	—	500	7,350	—	125,462	—	16,190	—	—
Service Type Assessment	—	—	204,723	—	—	—	—	—	—	—
Other Services	93,959	—	180	—	—	11,211	47,025	3,240	—	—
Sales	—	—	—	—	—	—	2,465	—	—	—
<b>Total Operating Revenues</b>	<b>341,642</b>	<b>1,293,154</b>	<b>221,803</b>	<b>115,068</b>	<b>292,673</b>	<b>1,006,427</b>	<b>598,841</b>	<b>509,355</b>	<b>4,180</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	15,912	—	11,254	—	56,236	136,213	134,659	60,479	—	—
Sewage Treatment	108,779	—	3,215	158,496	—	687,499	134,659	164,457	—	—
Sewage Disposal	—	—	1,607	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	224,946	—	247,693	—	—	203,322
Administration and General	146,491	2,530,460	17,697	28,002	145,100	118,118	20,723	74,581	15,763	51,029
Depreciation and Amortization	69,752	—	9,644	64,068	85,119	—	233,097	58,007	—	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>340,934</b>	<b>2,530,460</b>	<b>43,417</b>	<b>250,566</b>	<b>511,401</b>	<b>941,830</b>	<b>770,831</b>	<b>357,524</b>	<b>15,763</b>	<b>254,351</b>
<b>Operating Income (Loss)</b>	<b>708</b>	<b>(1,237,306)</b>	<b>178,386</b>	<b>(135,498)</b>	<b>(218,728)</b>	<b>64,597</b>	<b>(171,990)</b>	<b>151,831</b>	<b>(11,583)</b>	<b>(254,351)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	69,163	19,114	1,355	1,393	25,654	3,113	3,661	2,764	10,951
Rents, Leases, and Franchises	—	—	—	—	73,604	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	299,364	—	47,077	48,454	91,850	—	—	7,488	265,127
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(79)	—	—	—	—	4	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	3,333	—	672	800	1,551	—	—	94	3,080
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	33,825	—	—	49,576	9,309	297	3,219	—	—	—
<b>Total Non-Operating Revenues</b>	<b>33,825</b>	<b>371,860</b>	<b>19,114</b>	<b>98,601</b>	<b>133,560</b>	<b>119,352</b>	<b>6,332</b>	<b>3,661</b>	<b>10,350</b>	<b>279,158</b>
<b>Non-Operating Expenses</b>										
Interest Expense	23,266	—	25,972	—	—	—	2,538	4,128	1,021	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>23,266</b>	<b>—</b>	<b>25,972</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,538</b>	<b>4,128</b>	<b>1,021</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>10,559</b>	<b>371,860</b>	<b>(6,858)</b>	<b>98,601</b>	<b>133,560</b>	<b>119,352</b>	<b>3,794</b>	<b>(467)</b>	<b>9,329</b>	<b>279,158</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>11,267</b>	<b>(865,446)</b>	<b>171,528</b>	<b>(36,897)</b>	<b>(85,168)</b>	<b>183,949</b>	<b>(168,196)</b>	<b>151,364</b>	<b>(2,254)</b>	<b>24,807</b>
Operating Transfers In	—	—	—	—	76,844	—	—	—	—	—
Operating Transfers Out	11,267	—	42,418	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$(865,446)</b>	<b>\$129,110</b>	<b>\$(36,897)</b>	<b>\$(8,324)</b>	<b>\$183,949</b>	<b>\$(168,196)</b>	<b>\$151,364</b>	<b>\$(2,254)</b>	<b>\$24,807</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Belvedere Garbage Disposal District	Big Bear Area Regional Wastewater Agency	Big Bear City Community Services District	Big Pine Community Services District	Biola Community Services District	Bodega Bay Public Utility District	Bolinas Community Public Utility	Boron Community Services District	Boronda County Sanitation District (Monterey)	Borrego Springs Park Community Services District
<b>Operating Revenues</b>										
Service Charges	\$3,579,310	\$2,811,726	\$3,411,682	\$45,713	\$145,319	\$610,300	\$119,329	\$78,767	\$142,826	\$77,096
Connection Fees	—	735,360	121,556	—	—	39,900	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	45,017
Other Services	—	137,426	226,342	—	—	144,300	12,872	—	—	6,045
Sales	—	—	—	—	—	—	5,246	—	—	—
<b>Total Operating Revenues</b>	<b>3,579,310</b>	<b>3,684,512</b>	<b>3,759,580</b>	<b>45,713</b>	<b>145,319</b>	<b>794,500</b>	<b>137,447</b>	<b>78,767</b>	<b>142,826</b>	<b>128,158</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	666,209	48,194	—	55,600	21,860	—	—	1,752
Sewage Treatment	—	1,666,565	1,144,561	—	—	175,200	8,745	—	—	—
Sewage Disposal	—	—	—	—	56,752	38,700	—	—	—	—
Solid Waste Disposal	—	222,224	1,018,296	—	—	—	—	—	—	14,062
Administration and General	5,749,721	288,344	365,847	7,575	32,490	158,300	93,506	69,290	86,083	68,276
Depreciation and Amortization	—	798,844	489,346	17,406	57,011	228,600	83,538	107,106	—	3,046
Other Operating Expenses	—	—	—	—	76,122	—	55,011	—	—	19,376
<b>Total Operating Expenses</b>	<b>5,749,721</b>	<b>2,975,977</b>	<b>3,684,259</b>	<b>73,175</b>	<b>222,375</b>	<b>656,400</b>	<b>262,660</b>	<b>176,396</b>	<b>86,083</b>	<b>106,512</b>
<b>Operating Income (Loss)</b>	<b>(2,170,411)</b>	<b>708,535</b>	<b>75,321</b>	<b>(27,462)</b>	<b>(77,056)</b>	<b>138,100</b>	<b>(125,213)</b>	<b>(97,629)</b>	<b>56,743</b>	<b>21,646</b>
<b>Non-Operating Revenues</b>										
Interest Income	119,673	156,295	129,404	12,416	6,830	—	3,792	—	5,454	167
Rents, Leases, and Franchises	—	—	—	—	6,086	—	2,505	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,167,290	—	—	—	17,880	—	—	605	5,956	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	9,576	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	257	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	12,870	—	—	—	407	—	—	13	112	—
Other Governmental Agencies	—	—	—	450,000	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,299,833</b>	<b>156,295</b>	<b>129,404</b>	<b>462,416</b>	<b>40,779</b>	<b>—</b>	<b>6,297</b>	<b>618</b>	<b>11,779</b>	<b>167</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	256,393	—	—	—	69,500	12,737	—	25,850	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>256,393</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>69,500</b>	<b>12,737</b>	<b>—</b>	<b>25,850</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,299,833</b>	<b>(100,098)</b>	<b>129,404</b>	<b>462,416</b>	<b>40,779</b>	<b>(69,500)</b>	<b>(6,440)</b>	<b>618</b>	<b>(14,071)</b>	<b>167</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(870,578)</b>	<b>608,437</b>	<b>204,725</b>	<b>434,954</b>	<b>(36,277)</b>	<b>68,600</b>	<b>(131,653)</b>	<b>(97,011)</b>	<b>42,672</b>	<b>21,813</b>
Operating Transfers In	—	—	—	—	—	—	—	—	38,150	—
Operating Transfers Out	—	—	—	—	—	—	—	—	38,150	5,931
<b>Net Income (Loss)</b>	<b>\$(870,578)</b>	<b>\$608,437</b>	<b>\$204,725</b>	<b>\$434,954</b>	<b>\$(36,277)</b>	<b>\$68,600</b>	<b>\$(131,653)</b>	<b>\$(97,011)</b>	<b>\$42,672</b>	<b>\$15,882</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Borrego Water District	Brooktrails Community Services District	Buena County Sanitation District (San Diego)	Burbank Sanitary District (Santa Clara)	Burlingame Hills Sewer Maintenance District	Burney Water District	Buttonwillow County Water District	Byron Sanitary District (Contra Costa)	Calaveras County Water District	California Pines Community Services District
<b>Operating Revenues</b>										
Service Charges	\$191,832	\$281,618	\$2,913,850	\$392,061	\$223,769	\$309,926	\$39,604	\$152,871	\$1,106,596	\$47,722
Connection Fees	632	—	571,199	—	—	—	—	1,500	—	5,800
Service Type Assessment	119,912	—	67,994	—	—	—	—	—	—	—
Other Services	100	258,880	42,130	—	200	—	—	21,065	—	2,084
Sales	—	—	158,972	—	—	—	—	—	2,233,897	—
<b>Total Operating Revenues</b>	<b>312,476</b>	<b>540,498</b>	<b>3,754,145</b>	<b>392,061</b>	<b>223,969</b>	<b>309,926</b>	<b>39,604</b>	<b>175,436</b>	<b>3,340,493</b>	<b>55,606</b>
<b>Operating Expenses</b>										
Sewage Collection	—	192,040	481,096	—	58,287	136,096	19,120	735	445,059	—
Sewage Treatment	—	300,579	1,172,525	157,912	188,583	—	14,134	52,488	599,118	—
Sewage Disposal	—	—	—	—	—	8,508	—	24,267	844,471	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	72,200	80,000	384,628	109,970	3,541	157,805	20,534	77,701	2,054,118	79,821
Depreciation and Amortization	104,605	145,700	650,791	—	1,649	101,391	8,027	2,186	1,369,412	42,628
Other Operating Expenses	126,262	—	—	31,771	46,611	—	—	—	—	12,494
<b>Total Operating Expenses</b>	<b>303,067</b>	<b>718,319</b>	<b>2,689,040</b>	<b>299,653</b>	<b>298,671</b>	<b>403,800</b>	<b>61,815</b>	<b>157,377</b>	<b>5,312,178</b>	<b>134,943</b>
<b>Operating Income (Loss)</b>	<b>9,409</b>	<b>(177,821)</b>	<b>1,065,105</b>	<b>92,408</b>	<b>(74,702)</b>	<b>(93,874)</b>	<b>(22,211)</b>	<b>18,059</b>	<b>(1,971,685)</b>	<b>(79,337)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	10,309	366,294	37,443	5,213	6,788	6,015	2,799	657,578	1,613
Rents, Leases, and Franchises	—	—	—	2,950	—	—	5,168	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	33,766	51,339	253,821	23,005	509,691	40,692
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	49,167
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	138	—	10,784	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	335	1,581	4,338	398	277,471	915
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	176,176	—	229,254	—	5,202	—	—	1,335,511	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>186,485</b>	<b>366,294</b>	<b>269,647</b>	<b>39,452</b>	<b>64,910</b>	<b>280,126</b>	<b>26,202</b>	<b>2,780,251</b>	<b>92,387</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	857	—	9,981	—	19,750	—	—	125,530	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	268,174	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>857</b>	<b>—</b>	<b>9,981</b>	<b>—</b>	<b>19,750</b>	<b>—</b>	<b>—</b>	<b>393,704</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>185,628</b>	<b>366,294</b>	<b>259,666</b>	<b>39,452</b>	<b>45,160</b>	<b>280,126</b>	<b>26,202</b>	<b>2,386,547</b>	<b>92,387</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,409</b>	<b>7,807</b>	<b>1,431,399</b>	<b>352,074</b>	<b>(35,250)</b>	<b>(48,714)</b>	<b>257,915</b>	<b>44,261</b>	<b>414,862</b>	<b>13,050</b>
Operating Transfers In	—	2,702	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$9,409</b>	<b>\$10,509</b>	<b>\$1,431,399</b>	<b>\$352,074</b>	<b>\$(35,250)</b>	<b>\$(48,714)</b>	<b>\$257,915</b>	<b>\$44,261</b>	<b>\$414,862</b>	<b>\$13,050</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Calpella County Water District	Camarillo Sanitary District (Ventura)	Cambria Community Services District	Camrosa Water District	Capistrano Bay Community Services District	Carmel Area Wastewater Agency (Monterey)	Carmel Valley County Sanitation (Monterey)	Carpinteria Sanitary District (Santa Barbara)	Caruthers Community Services District	Caspar South Water District
<b>Operating Revenues</b>										
Service Charges	\$65,752	\$4,904,078	\$1,439,787	\$—	\$—	\$3,481,434	\$275,372	\$3,128,433	\$73,407	\$—
Connection Fees	2,800	1,010,708	49,836	361,980	—	163,760	—	—	—	—
Service Type Assessment	—	—	3,171	—	30,766	—	—	—	—	31,338
Other Services	—	26,621	113,981	58,091	—	197,702	—	—	—	—
Sales	—	—	—	1,672,616	—	—	324,530	—	—	—
<b>Total Operating Revenues</b>	<b>68,552</b>	<b>5,941,407</b>	<b>1,606,775</b>	<b>2,092,687</b>	<b>30,766</b>	<b>3,842,896</b>	<b>599,902</b>	<b>3,128,433</b>	<b>73,407</b>	<b>31,338</b>
<b>Operating Expenses</b>										
Sewage Collection	9,672	731,359	920,102	7,264	—	577,449	—	1,330,914	9,230	—
Sewage Treatment	16,805	2,171,834	—	343,893	—	2,085,588	—	—	16,980	—
Sewage Disposal	—	27,679	—	—	—	—	—	—	—	11,651
Solid Waste Disposal	—	—	125,468	—	30,766	—	—	—	—	—
Administration and General	43,004	1,941,163	291,878	178,409	—	652,880	614,647	443,638	25,677	10,394
Depreciation and Amortization	30,634	1,293,534	690,047	798,625	—	1,235,011	—	762,286	24,666	10,298
Other Operating Expenses	—	1,610	—	—	—	154,321	—	—	25,677	14,026
<b>Total Operating Expenses</b>	<b>100,115</b>	<b>6,167,179</b>	<b>2,027,495</b>	<b>1,328,191</b>	<b>30,766</b>	<b>4,705,249</b>	<b>614,647</b>	<b>2,536,838</b>	<b>102,230</b>	<b>46,369</b>
<b>Operating Income (Loss)</b>	<b>(31,563)</b>	<b>(225,772)</b>	<b>(420,720)</b>	<b>764,496</b>	<b>—</b>	<b>(862,353)</b>	<b>(14,745)</b>	<b>591,595</b>	<b>(28,823)</b>	<b>(15,031)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,066	605,595	91,475	28,458	—	130,026	2,339	181,682	7,505	2,763
Rents, Leases, and Franchises	—	76,560	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	9,291	713,653	—	—	—	857,152	—	326,510	16,169	—
Voter Approved Taxes	—	—	—	—	—	—	—	33,793	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	12,162	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	149	10,864	—	—	—	8,533	—	3,500	361	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	384	555	—	—	—	30,195	—	159,424	—	—
<b>Total Non-Operating Revenues</b>	<b>10,890</b>	<b>1,419,389</b>	<b>91,475</b>	<b>28,458</b>	<b>—</b>	<b>1,025,906</b>	<b>2,339</b>	<b>704,909</b>	<b>24,035</b>	<b>2,763</b>
<b>Non-Operating Expenses</b>										
Interest Expense	938	406,267	244,148	487,419	—	—	—	748,308	—	—
Other Non-Operating Expenses	50	18,839	—	—	—	1,000	—	3,369	—	—
<b>Total Non-Operating Expenses</b>	<b>988</b>	<b>425,106</b>	<b>244,148</b>	<b>487,419</b>	<b>—</b>	<b>1,000</b>	<b>—</b>	<b>751,677</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>9,902</b>	<b>994,283</b>	<b>(152,673)</b>	<b>(458,961)</b>	<b>—</b>	<b>1,024,906</b>	<b>2,339</b>	<b>(46,768)</b>	<b>24,035</b>	<b>2,763</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(21,661)</b>	<b>768,511</b>	<b>(573,393)</b>	<b>305,535</b>	<b>—</b>	<b>162,553</b>	<b>(12,406)</b>	<b>544,827</b>	<b>(4,788)</b>	<b>(12,268)</b>
Operating Transfers In	21,661	—	—	—	—	—	—	—	382	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$768,511</b>	<b>\$(573,393)</b>	<b>\$305,535</b>	<b>\$—</b>	<b>\$162,553</b>	<b>\$(12,406)</b>	<b>\$544,827</b>	<b>\$(4,406)</b>	<b>\$(12,268)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Castro Valley Sanitary District (Alameda)	Cayucos Sanitary District (San Luis Obispo)	Central Contra Costa Sanitary District (Contra Costa)	Central Marin Sanitation Agency	Channel Islands Beach Community Services District	Chester Public Utility District	Circle Oaks County Water District	City of Lakeport Municipal Sewer District No. 1	Clearlake Oaks Water District	Coachella Sanitary District (Riverside)
<b>Operating Revenues</b>										
Service Charges	\$3,055,387	\$459,789	\$44,628,671	\$5,636,339	\$1,022,135	\$240,268	\$65,879	\$1,229,743	\$562,282	\$1,946,095
Connection Fees	864,222	53,863	5,530,064	19,000	—	15,178	—	—	27,500	427,268
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	32,882	32,600	2,002,606	403,352	—	3,135	242	16,786	1,306	23,436
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,952,491</b>	<b>546,252</b>	<b>52,161,341</b>	<b>6,058,691</b>	<b>1,022,135</b>	<b>258,581</b>	<b>66,121</b>	<b>1,246,529</b>	<b>591,088</b>	<b>2,396,799</b>
<b>Operating Expenses</b>										
Sewage Collection	1,198,805	569,155	7,048,216	—	—	133,649	65,807	—	81,201	834,138
Sewage Treatment	1,365,635	306,039	16,330,071	6,526,191	—	—	—	1,007,588	280,146	—
Sewage Disposal	190,173	—	—	—	514,460	—	—	—	—	—
Solid Waste Disposal	308,228	—	—	—	408,985	—	—	—	—	—
Administration and General	945,979	—	9,184,796	517,922	292,528	74,284	25,340	—	217,834	806,929
Depreciation and Amortization	—	409,054	14,527,871	1,728,142	37,291	80,361	8,975	248,641	151,260	388,960
Other Operating Expenses	—	—	5,384,469	498,232	—	—	—	20,563	—	—
<b>Total Operating Expenses</b>	<b>4,008,820</b>	<b>1,284,248</b>	<b>52,475,423</b>	<b>9,270,487</b>	<b>1,253,264</b>	<b>288,294</b>	<b>100,122</b>	<b>1,276,792</b>	<b>730,441</b>	<b>2,030,027</b>
<b>Operating Income (Loss)</b>	<b>(56,329)</b>	<b>(737,996)</b>	<b>(314,082)</b>	<b>(3,211,796)</b>	<b>(231,129)</b>	<b>(29,713)</b>	<b>(34,001)</b>	<b>(30,263)</b>	<b>(139,353)</b>	<b>366,772</b>
<b>Non-Operating Revenues</b>										
Interest Income	182,849	288,730	925,509	269,673	—	21,905	600	20,337	6,542	43,212
Rents, Leases, and Franchises	639,263	33,520	—	—	—	—	—	27,750	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	420,710	349,180	8,671,032	—	—	69,949	17,559	—	51,312	39,121
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	295,001	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	6,450	50	130,198	—	—	1,277	924	—	2,334	2,529
Other Governmental Agencies	15,376	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	349,964	—	1,693,767	39,425	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,614,612</b>	<b>671,480</b>	<b>11,420,506</b>	<b>309,098</b>	<b>—</b>	<b>93,131</b>	<b>19,083</b>	<b>343,088</b>	<b>60,188</b>	<b>84,862</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	9,225	1,153,349	—	—	—	—	249,675	—	246,854
Other Non-Operating Expenses	70,955	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>70,955</b>	<b>9,225</b>	<b>1,153,349</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>249,675</b>	<b>—</b>	<b>246,854</b>
<b>Non-Operating Income (Loss)</b>	<b>1,543,657</b>	<b>662,255</b>	<b>10,267,157</b>	<b>309,098</b>	<b>—</b>	<b>93,131</b>	<b>19,083</b>	<b>93,413</b>	<b>60,188</b>	<b>(161,992)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,487,328</b>	<b>(75,741)</b>	<b>9,953,075</b>	<b>(2,902,698)</b>	<b>(231,129)</b>	<b>63,418</b>	<b>(14,918)</b>	<b>63,150</b>	<b>(79,165)</b>	<b>204,780</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,487,328</b>	<b>\$(75,741)</b>	<b>\$9,953,075</b>	<b>\$(2,902,698)</b>	<b>\$(231,129)</b>	<b>\$63,418</b>	<b>\$(14,918)</b>	<b>\$63,150</b>	<b>\$(79,165)</b>	<b>\$204,780</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Coachella Valley Water District	Colonial Heights Maintenance District (San Joaquin)	Consolidated Sewer Maintenance District	Corona Utility Authority	Costa Mesa Sanitary District (Orange)	Country Club Sanitary District (San Joaquin)	Country Club Sewer Maintenance District	Country Club Vista Maintenance District (San Joaquin)	County Sanitation District No. 1 (Los Angeles)	County Sanitation District No. 1 (Nevada)
<b>Operating Revenues</b>										
Service Charges	\$16,415,009	\$—	\$18,838,850	\$12,461,515	\$5,747,799	\$250,934	\$—	\$—	\$27,680,618	\$—
Connection Fees	19,122,934	—	—	—	44,230	—	—	—	1,295,836	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	2,049,019
Other Services	176,726	—	548,475	5,344,228	107,184	—	—	—	1,797,922	(6,995)
Sales	577,492	—	—	—	—	—	—	—	5,582,183	692
<b>Total Operating Revenues</b>	<b>36,292,161</b>	<b>—</b>	<b>19,387,325</b>	<b>17,805,743</b>	<b>5,899,213</b>	<b>250,934</b>	<b>—</b>	<b>—</b>	<b>36,356,559</b>	<b>2,042,716</b>
<b>Operating Expenses</b>										
Sewage Collection	1,838,920	—	—	966,951	—	250,934	—	—	2,091,479	—
Sewage Treatment	7,882,779	—	—	8,985,559	—	—	—	—	9,500,695	—
Sewage Disposal	—	—	—	1,212,258	906,596	—	—	93	—	—
Solid Waste Disposal	—	140,304	—	—	4,283,616	—	—	—	12,326,134	—
Administration and General	4,633,959	—	21,360,601	2,098,423	499,118	—	19,291	5,209	6,515,452	1,676,053
Depreciation and Amortization	5,877,574	—	—	2,217,919	597,144	—	—	—	5,275,645	357,765
Other Operating Expenses	—	—	—	722,888	—	—	—	—	364,744	—
<b>Total Operating Expenses</b>	<b>20,233,232</b>	<b>140,304</b>	<b>21,360,601</b>	<b>16,203,998</b>	<b>6,286,474</b>	<b>250,934</b>	<b>19,291</b>	<b>5,302</b>	<b>36,074,149</b>	<b>2,033,818</b>
<b>Operating Income (Loss)</b>	<b>16,058,929</b>	<b>(140,304)</b>	<b>(1,973,276)</b>	<b>1,601,745</b>	<b>(387,261)</b>	<b>—</b>	<b>(19,291)</b>	<b>(5,302)</b>	<b>282,410</b>	<b>8,898</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,322,365	—	141,156	1,251,016	418,691	1,355	673	3,752	8,035,750	90,078
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	102,820	1,782
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	546,146	—	172,632	—	137,327	47,306	2,173	8,067	1,784,382	—
Voter Approved Taxes	3,162,200	—	—	—	—	—	—	—	—	—
Property Assessments	5,330	140,304	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	179,970	—	—	—	26,216	—	—	—	55,452	—
<b>Intergovernmental</b>										
Federal	—	—	627	—	—	—	—	—	—	—
State	38,445	—	98,487	—	1,804	928	43	86	26,623	—
Other Governmental Agencies	400,311	—	—	569,912	—	—	—	—	—	—
Other Non-Operating Revenues	45,085	—	23,551	—	—	—	—	—	4,750,768	—
<b>Total Non-Operating Revenues</b>	<b>5,699,852</b>	<b>140,304</b>	<b>436,453</b>	<b>1,820,928</b>	<b>584,038</b>	<b>49,589</b>	<b>2,889</b>	<b>11,905</b>	<b>14,755,795</b>	<b>91,860</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,031,386	—	—	690,065	133,526	—	—	—	1,093,242	—
Other Non-Operating Expenses	370,524	—	—	—	—	56,856	—	—	246,676	1,393,066
<b>Total Non-Operating Expenses</b>	<b>1,401,910</b>	<b>—</b>	<b>—</b>	<b>690,065</b>	<b>133,526</b>	<b>56,856</b>	<b>—</b>	<b>—</b>	<b>1,339,918</b>	<b>1,393,066</b>
<b>Non-Operating Income (Loss)</b>	<b>4,297,942</b>	<b>140,304</b>	<b>436,453</b>	<b>1,130,863</b>	<b>450,512</b>	<b>(7,267)</b>	<b>2,889</b>	<b>11,905</b>	<b>13,415,877</b>	<b>(1,301,206)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>20,356,871</b>	<b>—</b>	<b>(1,536,823)</b>	<b>2,732,608</b>	<b>63,251</b>	<b>(7,267)</b>	<b>(16,402)</b>	<b>6,603</b>	<b>13,698,287</b>	<b>(1,292,308)</b>
Operating Transfers In	—	—	—	2,210,082	—	—	—	—	—	—
Operating Transfers Out	—	—	—	2,210,082	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$20,356,871</b>	<b>\$—</b>	<b>\$(1,536,823)</b>	<b>\$2,732,608</b>	<b>\$63,251</b>	<b>\$(7,267)</b>	<b>\$(16,402)</b>	<b>\$6,603</b>	<b>\$13,698,287</b>	<b>\$(1,292,308)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 1 (Sacramento)	County Sanitation District No. 1 (Tehama)	County Sanitation District No. 14 (Los Angeles)	County Sanitation District No. 15 (Contra Costa)	County Sanitation District No. 15 (Los Angeles)	County Sanitation District No. 16 (Los Angeles)	County Sanitation District No. 17 (Los Angeles)	County Sanitation District No. 18 (Los Angeles)	County Sanitation District No. 19 (Los Angeles)	County Sanitation District No. 2 (Los Angeles)
<b>Operating Revenues</b>										
Service Charges	\$32,577,461	\$66,850	\$4,092,252	\$—	\$20,603,604	\$10,814,745	\$3,105,369	\$13,160,745	\$3,974,858	\$44,065,766
Connection Fees	9,159,146	—	3,210,511	—	1,366,578	713,693	82,345	919,356	225,201	1,775,220
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	450	—	—	705,694	378,456	250,971	399,409	175,762	3,034,147
Sales	—	—	—	—	1,407,401	766,231	836,742	658,197	441,545	9,668,628
<b>Total Operating Revenues</b>	<b>41,736,607</b>	<b>67,300</b>	<b>7,302,763</b>	<b>—</b>	<b>24,083,277</b>	<b>12,673,125</b>	<b>4,275,427</b>	<b>15,137,707</b>	<b>4,817,366</b>	<b>58,543,761</b>
<b>Operating Expenses</b>										
Sewage Collection	25,491,224	—	302,127	—	2,092,028	1,011,648	145,483	1,566,190	454,294	3,082,294
Sewage Treatment	—	—	3,401,412	—	10,913,722	5,739,108	796,089	7,436,755	1,885,300	13,721,382
Sewage Disposal	—	—	—	—	—	127,176	—	48,200	59,092	—
Solid Waste Disposal	—	—	—	—	2,635,734	1,446,252	1,882,414	1,103,426	912,086	21,499,821
Administration and General	1,510,163	49,165	1,015,914	—	5,599,296	2,756,406	587,387	3,774,738	947,546	9,925,156
Depreciation and Amortization	12,306,426	42,620	1,078,981	—	3,327,220	2,020,277	616,651	2,190,345	727,736	8,265,618
Other Operating Expenses	—	—	—	—	77,994	42,796	55,703	32,652	26,990	636,204
<b>Total Operating Expenses</b>	<b>39,307,813</b>	<b>91,785</b>	<b>5,798,434</b>	<b>—</b>	<b>24,645,994</b>	<b>13,143,663</b>	<b>4,083,727</b>	<b>16,152,306</b>	<b>5,013,044</b>	<b>57,130,475</b>
<b>Operating Income (Loss)</b>	<b>2,428,794</b>	<b>(24,485)</b>	<b>1,504,329</b>	<b>—</b>	<b>(562,717)</b>	<b>(470,538)</b>	<b>191,700</b>	<b>(1,014,599)</b>	<b>(195,678)</b>	<b>1,413,286</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,664,088	7,703	1,958,255	—	4,878,567	2,600,524	1,083,603	2,741,897	994,507	13,718,289
Rents, Leases, and Franchises	—	—	—	—	114,916	60,453	8,852	78,109	19,978	149,534
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	431,043	—	3,197,574	2,045,116	245,807	1,798,674	571,392	3,141,089
Voter Approved Taxes	—	2,081	—	—	—	—	—	—	—	—
Property Assessments	—	46,275	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	7,051	40	134,469	73,729	10,188	75,477	18,665	131,766
<b>Intergovernmental</b>										
Federal	433,391	—	—	—	—	—	—	—	—	—
State	—	—	5,827	—	42,394	27,294	3,257	24,225	7,705	47,513
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	3,626,697	—	1,031,694	—	4,076,347	2,178,816	499,677	2,693,049	761,293	7,332,455
<b>Total Non-Operating Revenues</b>	<b>5,724,176</b>	<b>56,059</b>	<b>3,433,870</b>	<b>40</b>	<b>12,444,267</b>	<b>6,985,932</b>	<b>1,851,384</b>	<b>7,411,431</b>	<b>2,373,540</b>	<b>24,520,646</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,232,718	30,448	444,353	—	1,280,408	819,552	99,755	877,086	228,374	1,679,739
Other Non-Operating Expenses	8,677,123	—	28,263	—	190,774	117,704	32,446	117,757	39,693	411,915
<b>Total Non-Operating Expenses</b>	<b>9,909,841</b>	<b>30,448</b>	<b>472,616</b>	<b>—</b>	<b>1,471,182</b>	<b>937,256</b>	<b>132,201</b>	<b>994,843</b>	<b>268,067</b>	<b>2,091,654</b>
<b>Non-Operating Income (Loss)</b>	<b>(4,185,665)</b>	<b>25,611</b>	<b>2,961,254</b>	<b>40</b>	<b>10,973,085</b>	<b>6,048,676</b>	<b>1,719,183</b>	<b>6,416,588</b>	<b>2,105,473</b>	<b>22,428,992</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,756,871)</b>	<b>1,126</b>	<b>4,465,583</b>	<b>40</b>	<b>10,410,368</b>	<b>5,578,138</b>	<b>1,910,883</b>	<b>5,401,989</b>	<b>1,909,795</b>	<b>23,842,278</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,756,871)</b>	<b>\$1,126</b>	<b>\$4,465,583</b>	<b>\$40</b>	<b>\$10,410,368</b>	<b>\$5,578,138</b>	<b>\$1,910,883</b>	<b>\$5,401,989</b>	<b>\$1,909,795</b>	<b>\$23,842,278</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 2 - Refuse Disposal - Working Capital Fund (Los Angeles)	County Sanitation District No. 2-3 (Santa Clara)	County Sanitation District No. 20 (Los Angeles)	County Sanitation District No. 21 (Los Angeles)	County Sanitation District No. 22 (Los Angeles)	County Sanitation District No. 23 (Los Angeles)	County Sanitation District No. 26 (Los Angeles)	County Sanitation District No. 27 (Los Angeles)	County Sanitation District No. 28 (Los Angeles)	County Sanitation District No. 29 (Los Angeles)
<b>Operating Revenues</b>										
Service Charges	\$25,789,611	\$1,866,083	\$2,679,872	\$20,984,171	\$21,179,511	\$3,860,816	\$4,150,119	\$—	\$596,590	\$482,093
Connection Fees	—	—	824,805	1,207,767	1,080,945	215,843	4,125,185	—	213,270	59,037
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	2,991,332	720	—	993,964	1,226,166	74,881	—	—	4,539	9,835
Sales	—	—	19,200	2,581,195	3,642,723	50,929	—	—	3,005	6,544
<b>Total Operating Revenues</b>	<b>28,780,943</b>	<b>1,866,803</b>	<b>3,523,877</b>	<b>25,767,097</b>	<b>27,129,345</b>	<b>4,202,469</b>	<b>8,275,304</b>	<b>—</b>	<b>817,404</b>	<b>557,509</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	264,252	1,682,876	1,548,600	314,236	192,188	50,560	36,036	82,778
Sewage Treatment	—	1,127,510	4,260,799	9,876,515	7,969,317	2,106,128	4,948,274	—	125,687	272,321
Sewage Disposal	—	—	—	—	—	—	—	34,745	—	—
Solid Waste Disposal	22,382,953	—	—	5,396,073	7,946,217	—	—	—	—	—
Administration and General	2,698,374	929,679	587,185	5,917,908	5,165,052	1,841,894	673,546	6,207	59,925	137,528
Depreciation and Amortization	7,173,843	—	862,728	3,915,247	3,739,262	641,881	1,300,133	13,581	123,634	78,114
Other Operating Expenses	(1,744,864)	—	—	159,676	235,138	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>30,510,306</b>	<b>2,057,189</b>	<b>5,974,964</b>	<b>26,948,295</b>	<b>26,603,586</b>	<b>4,904,139</b>	<b>7,114,141</b>	<b>105,093</b>	<b>345,282</b>	<b>570,741</b>
<b>Operating Income (Loss)</b>	<b>(1,729,363)</b>	<b>(190,386)</b>	<b>(2,451,087)</b>	<b>(1,181,198)</b>	<b>525,759</b>	<b>(701,670)</b>	<b>1,161,163</b>	<b>(105,093)</b>	<b>472,122</b>	<b>(13,232)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,263,027	194,246	810,037	5,316,180	5,663,182	807,382	782,777	48,431	37,820	59,873
Rents, Leases, and Franchises	12,029	—	—	115,890	85,602	22,026	—	—	1,315	2,849
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	397,474	1,860,914	1,666,348	227,825	1,425,670	145,432	253,444	45,579
Voter Approved Taxes	—	—	—	—	—	—	19,486	—	—	29,642
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	19,848	41,539	73,823	4,766	59,488	6,120	6,136	(4,584)
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	4,860	25,294	22,409	3,309	19,138	1,971	3,489	608
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	433,181	—	666,095	4,043,987	4,862,346	745,346	688,901	3,678	42,466	93,431
<b>Total Non-Operating Revenues</b>	<b>3,708,237</b>	<b>194,246</b>	<b>1,898,314</b>	<b>11,403,804</b>	<b>12,373,710</b>	<b>1,810,654</b>	<b>2,995,460</b>	<b>205,632</b>	<b>344,670</b>	<b>227,398</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	40,106	443,696	1,270,110	892,642	249,163	602,727	50,015	145,511	7,280
Other Non-Operating Expenses	50,928	—	25,177	193,465	185,953	21,582	68,922	6,284	8,927	2,061
<b>Total Non-Operating Expenses</b>	<b>50,928</b>	<b>40,106</b>	<b>468,873</b>	<b>1,463,575</b>	<b>1,078,595</b>	<b>270,745</b>	<b>671,649</b>	<b>56,299</b>	<b>154,438</b>	<b>9,341</b>
<b>Non-Operating Income (Loss)</b>	<b>3,657,309</b>	<b>154,140</b>	<b>1,429,441</b>	<b>9,940,229</b>	<b>11,295,115</b>	<b>1,539,909</b>	<b>2,323,811</b>	<b>149,333</b>	<b>190,232</b>	<b>218,057</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,927,946</b>	<b>(36,246)</b>	<b>(1,021,646)</b>	<b>8,759,031</b>	<b>11,820,874</b>	<b>838,239</b>	<b>3,484,974</b>	<b>44,240</b>	<b>662,354</b>	<b>204,825</b>
Operating Transfers In	7,530,576	—	—	—	—	—	—	—	—	—
Operating Transfers Out	7,530,576	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,927,946</b>	<b>\$(36,246)</b>	<b>\$(1,021,646)</b>	<b>\$8,759,031</b>	<b>\$11,820,874</b>	<b>\$838,239</b>	<b>\$3,484,974</b>	<b>\$44,240</b>	<b>\$662,354</b>	<b>\$204,825</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Sanitation District No. 3 (Los Angeles)	County Sanitation District No. 32 (Los Angeles)	County Sanitation District No. 34 (Los Angeles)	County Sanitation District No. 35 (Los Angeles)	County Sanitation District No. 4 (Los Angeles)	County Sanitation District No. 5 (Contra Costa)	County Sanitation District No. 5 (Los Angeles)	County Sanitation District No. 6 (Contra Costa)	County Sanitation District No. 8 (Los Angeles)	County Sanitation District No. 9 (Los Angeles)
<b>Operating Revenues</b>										
Service Charges	\$32,102,419	\$4,327,680	\$—	\$—	\$3,131,516	\$58,137	\$38,957,446	\$44,650	\$15,231,876	\$66,528
Connection Fees	1,279,298	4,653,216	—	—	86,487	—	1,961,514	—	972,915	3,962
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	2,202,382	—	—	—	—	—	2,288,162	—	749,846	—
Sales	6,992,715	—	—	—	—	—	6,757,211	—	2,073,459	—
<b>Total Operating Revenues</b>	<b>42,576,814</b>	<b>8,980,896</b>	<b>—</b>	<b>—</b>	<b>3,218,003</b>	<b>58,137</b>	<b>49,964,333</b>	<b>44,650</b>	<b>19,028,096</b>	<b>70,490</b>
<b>Operating Expenses</b>										
Sewage Collection	1,965,638	158,811	—	—	35,643	—	3,870,559	—	1,445,612	153
Sewage Treatment	10,201,862	4,628,413	—	—	—	—	15,280,897	—	6,326,011	—
Sewage Disposal	—	—	—	—	1,310,918	—	198,255	—	—	56,559
Solid Waste Disposal	15,535,142	—	—	—	—	—	14,711,351	—	4,423,785	—
Administration and General	6,881,400	632,948	1,927	2,118	88,902	88,641	9,236,933	97,884	4,821,703	10,440
Depreciation and Amortization	6,116,573	1,102,120	89	89	879,083	—	7,564,600	—	2,531,853	50,555
Other Operating Expenses	459,702	—	—	—	—	—	435,325	—	130,905	—
<b>Total Operating Expenses</b>	<b>41,160,317</b>	<b>6,522,292</b>	<b>2,016</b>	<b>2,207</b>	<b>2,314,546</b>	<b>88,641</b>	<b>51,297,920</b>	<b>97,884</b>	<b>19,679,869</b>	<b>117,707</b>
<b>Operating Income (Loss)</b>	<b>1,416,497</b>	<b>2,458,604</b>	<b>(2,016)</b>	<b>(2,207)</b>	<b>903,457</b>	<b>(30,504)</b>	<b>(1,333,587)</b>	<b>(53,234)</b>	<b>(651,773)</b>	<b>(47,217)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,344,482	1,195,432	145	423	719,877	—	12,332,913	96	4,117,691	96,814
Rents, Leases, and Franchises	112,055	—	—	—	—	—	165,661	—	67,417	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,415,748	1,823,793	—	—	221,642	—	5,740,546	—	1,083,225	47,221
Voter Approved Taxes	—	71,729	—	—	4,524	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	79,628	74,420	—	—	12,306	—	236,540	—	52,042	1,915
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	31,586	24,252	—	—	2,971	—	75,538	—	15,882	628
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	5,373,340	590,116	3,678	3,679	3,678	—	7,069,355	—	2,700,273	3,682
<b>Total Non-Operating Revenues</b>	<b>17,356,839</b>	<b>3,779,742</b>	<b>3,823</b>	<b>4,102</b>	<b>964,998</b>	<b>—</b>	<b>25,620,553</b>	<b>96</b>	<b>8,036,530</b>	<b>150,260</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,257,892	478,786	—	—	118,180	—	2,442,464	541	788,703	24,499
Other Non-Operating Expenses	305,310	65,938	—	—	13,651	3,221	445,172	4,789	126,725	2,709
<b>Total Non-Operating Expenses</b>	<b>1,563,202</b>	<b>544,724</b>	<b>—</b>	<b>—</b>	<b>131,831</b>	<b>3,221</b>	<b>2,887,636</b>	<b>5,330</b>	<b>915,428</b>	<b>27,208</b>
<b>Non-Operating Income (Loss)</b>	<b>15,793,637</b>	<b>3,235,018</b>	<b>3,823</b>	<b>4,102</b>	<b>833,167</b>	<b>(3,221)</b>	<b>22,732,917</b>	<b>(5,234)</b>	<b>7,121,102</b>	<b>123,052</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>17,210,134</b>	<b>5,693,622</b>	<b>1,807</b>	<b>1,895</b>	<b>1,736,624</b>	<b>(33,725)</b>	<b>21,399,330</b>	<b>(58,468)</b>	<b>6,469,329</b>	<b>75,835</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$17,210,134</b>	<b>\$5,693,622</b>	<b>\$1,807</b>	<b>\$1,895</b>	<b>\$1,736,624</b>	<b>\$(33,725)</b>	<b>\$21,399,330</b>	<b>\$(58,468)</b>	<b>\$6,469,329</b>	<b>\$75,835</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 1 (Del Norte)	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Mariposa)	County Service Area No. 1 (San Luis Obispo)	County Service Area No. 1 (Tulare)	County Service Area No. 1-M (Mariposa)	County Service Area No. 10 (El Dorado)	County Service Area No. 10 (Monterey)	County Service Area No. 10 (Santa Cruz)	County Service Area No. 10 (Yolo)
<b>Operating Revenues</b>										
Service Charges	\$210,717	\$15,336	\$36,982	\$131,679	\$238,596	\$44,782	\$—	\$212,221	\$39,671	\$—
Connection Fees	127,400	—	5,100	14,100	3,500	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	24,353
Other Services	12,152	—	2,987	421	6,934	—	—	2,121	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>350,269</b>	<b>15,336</b>	<b>45,069</b>	<b>146,200</b>	<b>249,030</b>	<b>44,782</b>	<b>—</b>	<b>214,342</b>	<b>39,671</b>	<b>24,353</b>
<b>Operating Expenses</b>										
Sewage Collection	—	14,382	—	25,026	—	—	—	—	—	27,127
Sewage Treatment	—	3,042	—	—	134,278	—	—	—	50,545	—
Sewage Disposal	—	9,807	—	92,964	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	212,641	(36)	87,905	18,872	77,005	54,986	—	131,874	—	3,188
Depreciation and Amortization	211,544	1,276	—	969	192,302	—	—	—	6,177	—
Other Operating Expenses	9,235	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>433,420</b>	<b>28,471</b>	<b>87,905</b>	<b>137,831</b>	<b>403,585</b>	<b>54,986</b>	<b>—</b>	<b>131,874</b>	<b>56,722</b>	<b>30,315</b>
<b>Operating Income (Loss)</b>	<b>(83,151)</b>	<b>(13,135)</b>	<b>(42,836)</b>	<b>8,369</b>	<b>(154,555)</b>	<b>(10,204)</b>	<b>—</b>	<b>82,468</b>	<b>(17,051)</b>	<b>(5,962)</b>
<b>Non-Operating Revenues</b>										
Interest Income	28,607	686	7,149	4,751	7,615	236	106,542	2,672	(5)	1,692
Rents, Leases, and Franchises	—	—	—	—	2,232	—	270,400	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	5,699	50,370	20,857	—	—	—	3,495	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	360,118	—	—	—	—	—	1,895,040	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(35)	—	—	—	88	—	—
<b>Intergovernmental</b>										
Federal	—	1	—	—	—	—	15,918	—	—	—
State	—	131	1,097	198	—	—	243,140	34	—	—
Other Governmental Agencies	—	—	—	45	1,237	—	15	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	672,135	—	—	—
<b>Total Non-Operating Revenues</b>	<b>388,725</b>	<b>6,517</b>	<b>58,616</b>	<b>25,816</b>	<b>11,084</b>	<b>236</b>	<b>3,203,190</b>	<b>6,289</b>	<b>(5)</b>	<b>1,692</b>
<b>Non-Operating Expenses</b>										
Interest Expense	195,462	—	—	—	49,055	895	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	2,301,947	—	—	—
<b>Total Non-Operating Expenses</b>	<b>195,462</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>49,055</b>	<b>895</b>	<b>2,301,947</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>193,263</b>	<b>6,517</b>	<b>58,616</b>	<b>25,816</b>	<b>(37,971)</b>	<b>(659)</b>	<b>901,243</b>	<b>6,289</b>	<b>(5)</b>	<b>1,692</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>110,112</b>	<b>(6,618)</b>	<b>15,780</b>	<b>34,185</b>	<b>(192,526)</b>	<b>(10,863)</b>	<b>901,243</b>	<b>88,757</b>	<b>(17,056)</b>	<b>(4,270)</b>
Operating Transfers In	—	6,618	—	38,199	—	—	—	—	—	18,734
Operating Transfers Out	—	—	—	—	—	—	—	—	—	11,035
<b>Net Income (Loss)</b>	<b>\$110,112</b>	<b>\$—</b>	<b>\$15,780</b>	<b>\$72,384</b>	<b>\$(192,526)</b>	<b>\$(10,863)</b>	<b>\$901,243</b>	<b>\$88,757</b>	<b>\$(17,056)</b>	<b>\$3,429</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 12 (Santa Cruz)	County Service Area No. 121 (San Diego)	County Service Area No. 13 (Shasta)	County Service Area No. 135 (Butte)	County Service Area No. 14 (Madera)	County Service Area No. 14 (Monterey)	County Service Area No. 141 (Butte)	County Service Area No. 143 (Riverside)	County Service Area No. 15 (San Joaquin)	County Service Area No. 16 (Madera)
<b>Operating Revenues</b>										
Service Charges	\$330,364	\$—	\$10,186	\$—	\$9,252	\$6,600	\$—	\$53	\$—	\$40,535
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	432,521	—	100	—	—	247,131	—	143	—	—
Sales	—	—	—	—	—	15,754	—	—	—	—
<b>Total Operating Revenues</b>	<b>762,885</b>	<b>—</b>	<b>10,286</b>	<b>—</b>	<b>9,252</b>	<b>269,485</b>	<b>—</b>	<b>196</b>	<b>—</b>	<b>40,535</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	474	—	—	—	—	1,786
Sewage Treatment	—	—	—	—	949	—	—	—	—	3,573
Sewage Disposal	385,910	—	—	845	474	—	2,750	—	59,496	1,786
Solid Waste Disposal	—	—	—	—	—	—	—	177,349	—	—
Administration and General	264,655	1,025	7,152	—	296	640,516	—	83,459	—	459
Depreciation and Amortization	—	—	5,295	—	—	—	—	—	—	—
Other Operating Expenses	—	—	(22)	—	2,700	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>650,565</b>	<b>1,025</b>	<b>12,425</b>	<b>845</b>	<b>4,893</b>	<b>640,516</b>	<b>2,750</b>	<b>260,808</b>	<b>59,496</b>	<b>7,604</b>
<b>Operating Income (Loss)</b>	<b>112,320</b>	<b>(1,025)</b>	<b>(2,139)</b>	<b>(845)</b>	<b>4,359</b>	<b>(371,031)</b>	<b>(2,750)</b>	<b>(260,612)</b>	<b>(59,496)</b>	<b>32,931</b>
<b>Non-Operating Revenues</b>										
Interest Income	24,749	18	427	41	58	122,627	123	7,981	—	2,036
Rents, Leases, and Franchises	—	—	—	—	—	11,645	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	169,391	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	549	—	—	1,631	252,631	59,496	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	8,775	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	1,599	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>24,749</b>	<b>18</b>	<b>427</b>	<b>590</b>	<b>58</b>	<b>314,037</b>	<b>1,754</b>	<b>260,612</b>	<b>59,496</b>	<b>2,036</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	5,458
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,458</b>
<b>Non-Operating Income (Loss)</b>	<b>24,749</b>	<b>18</b>	<b>427</b>	<b>590</b>	<b>58</b>	<b>314,037</b>	<b>1,754</b>	<b>260,612</b>	<b>59,496</b>	<b>(3,422)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>137,069</b>	<b>(1,007)</b>	<b>(1,712)</b>	<b>(255)</b>	<b>4,417</b>	<b>(56,994)</b>	<b>(996)</b>	<b>—</b>	<b>—</b>	<b>29,509</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$137,069</b>	<b>\$(1,007)</b>	<b>\$(1,712)</b>	<b>\$(255)</b>	<b>\$4,417</b>	<b>\$(56,994)</b>	<b>\$(996)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$29,509</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 17 (Shasta)	County Service Area No. 18 (San Luis Obispo)	County Service Area No. 2 (Inyo)	County Service Area No. 2 (Kings)	County Service Area No. 2 (Santa Cruz)	County Service Area No. 2 (Tulare)	County Service Area No. 2-W (Mariposa)	County Service Area No. 20 (Orange)	County Service Area No. 20 (Santa Cruz)	County Service Area No. 21 (Butte)
<b>Operating Revenues</b>										
Service Charges	\$270,406	\$367,345	\$58,694	\$—	\$46,427	\$24,475	\$50,191	\$—	\$25,988	\$—
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	18,723	—	—	—	—	—	—	—	—	2,959
Other Services	2,726	914	—	—	—	468	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>291,855</b>	<b>368,259</b>	<b>58,694</b>	<b>—</b>	<b>46,427</b>	<b>24,943</b>	<b>50,191</b>	<b>—</b>	<b>25,988</b>	<b>2,959</b>
<b>Operating Expenses</b>										
Sewage Collection	—	19,750	—	—	—	—	—	—	30,121	2,500
Sewage Treatment	—	251,504	8,537	—	54,494	12,754	—	—	—	2,844
Sewage Disposal	—	2,526	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	46,858	—	—	—
Administration and General	283,833	22,681	389	—	—	4,032	—	—	—	—
Depreciation and Amortization	237,449	61,488	—	—	3,869	10,939	—	—	—	—
Other Operating Expenses	(22)	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>521,260</b>	<b>357,949</b>	<b>8,926</b>	<b>—</b>	<b>58,363</b>	<b>27,725</b>	<b>46,858</b>	<b>—</b>	<b>30,121</b>	<b>5,344</b>
<b>Operating Income (Loss)</b>	<b>(229,405)</b>	<b>10,310</b>	<b>49,768</b>	<b>—</b>	<b>(11,936)</b>	<b>(2,782)</b>	<b>3,333</b>	<b>—</b>	<b>(4,133)</b>	<b>(2,385)</b>
<b>Non-Operating Revenues</b>										
Interest Income	5,785	2,543	2,856	415	453	436	1,261	1,395	(15)	3,186
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	6,520	—	1,988
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	22,266	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	15	—	3
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	86	—	59
Other Governmental Agencies	—	—	—	—	—	58	—	58	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>5,785</b>	<b>2,543</b>	<b>2,856</b>	<b>22,681</b>	<b>453</b>	<b>494</b>	<b>1,261</b>	<b>8,074</b>	<b>(15)</b>	<b>5,236</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	5,416	—	12,324	—	2,359	—	—	—	—
Other Non-Operating Expenses	—	—	—	9,000	—	—	—	490	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>5,416</b>	<b>—</b>	<b>21,324</b>	<b>—</b>	<b>2,359</b>	<b>—</b>	<b>490</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,785</b>	<b>(2,873)</b>	<b>2,856</b>	<b>1,357</b>	<b>453</b>	<b>(1,865)</b>	<b>1,261</b>	<b>7,584</b>	<b>(15)</b>	<b>5,236</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(223,620)</b>	<b>7,437</b>	<b>52,624</b>	<b>1,357</b>	<b>(11,483)</b>	<b>(4,647)</b>	<b>4,594</b>	<b>7,584</b>	<b>(4,148)</b>	<b>2,851</b>
Operating Transfers In	400,000	—	70,000	—	—	—	—	—	—	—
Operating Transfers Out	400,000	—	70,000	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(223,620)</b>	<b>\$7,437</b>	<b>\$52,624</b>	<b>\$1,357</b>	<b>\$(11,483)</b>	<b>\$(4,647)</b>	<b>\$4,594</b>	<b>\$7,584</b>	<b>\$(4,148)</b>	<b>\$2,851</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 22 (San Benito)	County Service Area No. 23 (Kern)	County Service Area No. 26 (Butte)	County Service Area No. 27 (Kern)	County Service Area No. 28 (Placer)	County Service Area No. 29 (Ventura)	County Service Area No. 2a (Madera)	County Service Area No. 3 (Amador)	County Service Area No. 3 (Madera)	County Service Area No. 30 (Fresno)
<b>Operating Revenues</b>										
Service Charges	\$—	\$—	\$—	\$—	\$27,576	\$345,870	\$370,899	\$144,175	\$76,685	\$21,312
Connection Fees	—	—	—	—	82,253	10,200	—	54,561	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	—	9,135	660	—	195	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>118,964</b>	<b>356,730</b>	<b>370,899</b>	<b>198,931</b>	<b>76,685</b>	<b>21,312</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	4,057	210,259	118,003	514,506	7,120	—
Sewage Treatment	—	—	—	—	289,347	30,363	236,006	—	14,241	415
Sewage Disposal	—	—	—	—	—	—	118,003	—	7,120	9,883
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	2,832
Administration and General	80,792	23,377	147	3,920	5,493	61,933	11,032	9,326	4,727	2,379
Depreciation and Amortization	—	—	—	—	91,703	128,653	—	—	—	3,562
Other Operating Expenses	—	127	—	7	144,581	—	301	—	43,199	—
<b>Total Operating Expenses</b>	<b>80,792</b>	<b>23,504</b>	<b>147</b>	<b>3,927</b>	<b>535,181</b>	<b>431,208</b>	<b>483,345</b>	<b>523,832</b>	<b>76,407</b>	<b>19,071</b>
<b>Operating Income (Loss)</b>	<b>(80,792)</b>	<b>(23,504)</b>	<b>(147)</b>	<b>(3,927)</b>	<b>(416,217)</b>	<b>(74,478)</b>	<b>(112,446)</b>	<b>(324,901)</b>	<b>278</b>	<b>2,241</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,306	1,845	79	382	35,988	10,573	39,676	14,895	3,130	203
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	232
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	40,941	25,078	—	1,885	415,341	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,337	—	15	—	443	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	5
Other Governmental Agencies	—	52	—	—	6,489	—	—	—	—	—
Other Non-Operating Revenues	—	—	111,615	—	(3,904,358)	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>42,247</b>	<b>29,312</b>	<b>111,694</b>	<b>2,282</b>	<b>(3,446,540)</b>	<b>11,016</b>	<b>39,676</b>	<b>14,895</b>	<b>3,130</b>	<b>440</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	53,801	—	5,623	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	1,457	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>53,801</b>	<b>—</b>	<b>5,623</b>	<b>1,457</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>42,247</b>	<b>29,312</b>	<b>57,893</b>	<b>2,282</b>	<b>(3,452,163)</b>	<b>9,559</b>	<b>39,676</b>	<b>14,895</b>	<b>3,130</b>	<b>440</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(38,545)</b>	<b>5,808</b>	<b>57,746</b>	<b>(1,645)</b>	<b>(3,868,380)</b>	<b>(64,919)</b>	<b>(72,770)</b>	<b>(310,006)</b>	<b>3,408</b>	<b>2,681</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	1,073
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(38,545)</b>	<b>\$5,808</b>	<b>\$57,746</b>	<b>\$(1,645)</b>	<b>\$(3,868,380)</b>	<b>\$(64,919)</b>	<b>\$(72,770)</b>	<b>\$(310,006)</b>	<b>\$3,408</b>	<b>\$3,754</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 30 (Kern)	County Service Area No. 30 (Ventura)	County Service Area No. 31 (Fresno)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Joaquin)	County Service Area No. 32 (Fresno)	County Service Area No. 32 (Ventura)	County Service Area No. 34 (Fresno)	County Service Area No. 39 (Kern)	County Service Area No. 40 (Fresno)
<b>Operating Revenues</b>										
Service Charges	\$—	\$227,763	\$268,261	\$—	\$—	\$31,394	\$4,560	\$140,605	\$—	\$20,202
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	1,540	—	—	—	—	—	—	400	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>229,303</b>	<b>268,261</b>	<b>—</b>	<b>—</b>	<b>31,394</b>	<b>4,560</b>	<b>140,605</b>	<b>400</b>	<b>20,202</b>
<b>Operating Expenses</b>										
Sewage Collection	—	24,678	166,076	—	—	—	—	—	—	8,062
Sewage Treatment	—	114,717	65,162	—	—	12,905	—	—	—	3,222
Sewage Disposal	—	—	47,899	—	97,221	15,417	—	—	—	8,062
Solid Waste Disposal	—	—	—	—	—	3,003	—	—	—	—
Administration and General	1,717	71,544	332,703	—	—	—	43,914	376,764	106,372	3,232
Depreciation and Amortization	—	138,124	147,955	—	—	14,336	—	—	—	27,228
Other Operating Expenses	6	—	—	1,465	—	1,278	—	—	365	—
<b>Total Operating Expenses</b>	<b>1,723</b>	<b>349,063</b>	<b>759,795</b>	<b>1,465</b>	<b>97,221</b>	<b>46,939</b>	<b>43,914</b>	<b>376,764</b>	<b>106,737</b>	<b>49,806</b>
<b>Operating Income (Loss)</b>	<b>(1,723)</b>	<b>(119,760)</b>	<b>(491,534)</b>	<b>(1,465)</b>	<b>(97,221)</b>	<b>(15,545)</b>	<b>(39,354)</b>	<b>(236,159)</b>	<b>(106,337)</b>	<b>(29,604)</b>
<b>Non-Operating Revenues</b>										
Interest Income	272	11,783	32,938	—	—	334	5,302	2,294	2,669	396
Rents, Leases, and Franchises	—	11,013	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	2,256	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,007	—	—	—	97,221	—	—	—	84,326	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	2,745	—	—	—	—	—	—	9,457	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	33	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,287</b>	<b>25,541</b>	<b>32,938</b>	<b>—</b>	<b>97,221</b>	<b>334</b>	<b>7,591</b>	<b>2,294</b>	<b>96,452</b>	<b>396</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	12,719	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>12,719</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,287</b>	<b>12,822</b>	<b>32,938</b>	<b>—</b>	<b>97,221</b>	<b>334</b>	<b>7,591</b>	<b>2,294</b>	<b>96,452</b>	<b>396</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(436)</b>	<b>(106,938)</b>	<b>(458,596)</b>	<b>(1,465)</b>	<b>—</b>	<b>(15,211)</b>	<b>(31,763)</b>	<b>(233,865)</b>	<b>(9,885)</b>	<b>(29,208)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(436)</b>	<b>\$(106,938)</b>	<b>\$(458,596)</b>	<b>\$(1,465)</b>	<b>\$—</b>	<b>\$(15,211)</b>	<b>\$(31,763)</b>	<b>\$(233,865)</b>	<b>\$(9,885)</b>	<b>\$(29,208)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 40 (Kern)	County Service Area No. 41 (Sonoma)	County Service Area No. 42 (Kern)	County Service Area No. 42 (San Bernardino)	County Service Area No. 44 (Fresno)	County Service Area No. 45 (San Benito)	County Service Area No. 47 (Fresno)	County Service Area No. 5 (Santa Cruz)	County Service Area No. 51 (Kern)	County Service Area No. 51 (Riverside)
<b>Operating Revenues</b>										
Service Charges	\$—	\$238,463	\$—	\$65,171	\$131	\$—	\$99,469	\$137,457	\$—	\$—
Connection Fees	—	16,095	—	—	—	—	14,455	—	—	23,267
Service Type Assessment	—	—	—	—	123,234	—	239,701	—	—	—
Other Services	145	—	25	321	—	—	3,000	7,631	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>145</b>	<b>254,558</b>	<b>25</b>	<b>65,492</b>	<b>123,365</b>	<b>—</b>	<b>356,625</b>	<b>145,088</b>	<b>—</b>	<b>23,267</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	46,756	—	40,419	174,470	—	3,050
Sewage Treatment	—	—	—	17,348	37,652	96,920	799	—	—	39,533
Sewage Disposal	—	—	—	9,252	5,757	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	25,032	—	—	—
Administration and General	16,352	181,460	997	36,439	2,057	—	72,221	—	1,780	12,202
Depreciation and Amortization	—	1,834	—	6,915	2,920	—	33,183	10,672	—	—
Other Operating Expenses	111	—	7	2,314	—	—	—	—	26	6,223
<b>Total Operating Expenses</b>	<b>16,463</b>	<b>183,294</b>	<b>1,004</b>	<b>72,268</b>	<b>95,142</b>	<b>96,920</b>	<b>171,654</b>	<b>185,142</b>	<b>1,806</b>	<b>61,008</b>
<b>Operating Income (Loss)</b>	<b>(16,318)</b>	<b>71,264</b>	<b>(979)</b>	<b>(6,776)</b>	<b>28,223</b>	<b>(96,920)</b>	<b>184,971</b>	<b>(40,054)</b>	<b>(1,806)</b>	<b>(37,741)</b>
<b>Non-Operating Revenues</b>										
Interest Income	41,681	6,967	321	1,774	(51)	—	13,932	2,832	534	920
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	5,148
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	35,293	—	661	—	—	96,920	—	—	965	20,013
Special Assessments	—	—	—	—	—	—	—	22,632	—	—
Prior Year and Penalties	6,771	—	32	652	—	—	—	—	120	28
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	40,000
State	—	—	—	—	—	—	—	—	—	80
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	414	—	—	—	—	—	293
<b>Total Non-Operating Revenues</b>	<b>83,745</b>	<b>6,967</b>	<b>1,014</b>	<b>2,840</b>	<b>(51)</b>	<b>96,920</b>	<b>13,932</b>	<b>25,464</b>	<b>1,619</b>	<b>66,482</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	167,346	—	—	—
Other Non-Operating Expenses	—	87,830	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>87,830</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>167,346</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>83,745</b>	<b>(80,863)</b>	<b>1,014</b>	<b>2,840</b>	<b>(51)</b>	<b>96,920</b>	<b>(153,414)</b>	<b>25,464</b>	<b>1,619</b>	<b>66,482</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>67,427</b>	<b>(9,599)</b>	<b>35</b>	<b>(3,936)</b>	<b>28,172</b>	<b>—</b>	<b>31,557</b>	<b>(14,590)</b>	<b>(187)</b>	<b>28,741</b>
Operating Transfers In	—	—	—	14,055	—	—	—	—	—	—
Operating Transfers Out	—	—	—	14,055	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$67,427</b>	<b>\$(9,599)</b>	<b>\$35</b>	<b>\$(3,936)</b>	<b>\$28,172</b>	<b>\$—</b>	<b>\$31,557</b>	<b>\$(14,590)</b>	<b>\$(187)</b>	<b>\$28,741</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 53 (San Bernardino)	County Service Area No. 53 (San Joaquin)	County Service Area No. 57 (Santa Cruz)	County Service Area No. 62 (Riverside)	County Service Area No. 64 (San Bernardino)	County Service Area No. 7 (San Luis Obispo)	County Service Area No. 7 (Santa Cruz)	County Service Area No. 70 (San Bernardino)	County Service Area No. 71 (Kern)	County Service Area No. 72 (Monterey)
<b>Operating Revenues</b>										
Service Charges	\$408,336	\$—	\$24,948	\$—	\$740,826	\$96,600	\$222,766	\$1,315,406	\$87	\$523,288
Connection Fees	9,110	—	—	—	117,795	—	—	88,237	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	2,628	—	—	—	21,349	18,550	—	19,872	—	10,851
Sales	—	26,717	—	—	—	—	—	—	—	447,564
<b>Total Operating Revenues</b>	<b>420,074</b>	<b>26,717</b>	<b>24,948</b>	<b>—</b>	<b>879,970</b>	<b>115,150</b>	<b>222,766</b>	<b>1,423,515</b>	<b>87</b>	<b>981,703</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	—	19,887	—	—	—	—
Sewage Treatment	—	—	—	—	255,136	212,252	268,529	119,316	—	—
Sewage Disposal	—	—	—	—	136,072	2,498	—	63,641	—	—
Solid Waste Disposal	—	797,410	—	—	—	—	—	—	—	869,579
Administration and General	514,940	14,932	6,774	—	407,658	34,136	—	1,425,523	106,160	—
Depreciation and Amortization	79,437	—	—	—	84,956	47,264	90,296	334,356	—	—
Other Operating Expenses	—	—	—	—	34,018	—	—	15,910	4,044	—
<b>Total Operating Expenses</b>	<b>594,377</b>	<b>812,342</b>	<b>6,774</b>	<b>—</b>	<b>917,840</b>	<b>316,037</b>	<b>358,825</b>	<b>1,958,746</b>	<b>110,204</b>	<b>869,579</b>
<b>Operating Income (Loss)</b>	<b>(174,303)</b>	<b>(785,625)</b>	<b>18,174</b>	<b>—</b>	<b>(37,870)</b>	<b>(200,887)</b>	<b>(136,059)</b>	<b>(535,231)</b>	<b>(110,117)</b>	<b>112,124</b>
<b>Non-Operating Revenues</b>										
Interest Income	23,064	20,574	923	66	32,152	10,477	806	55,009	11,931	(5,053)
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,034	—	—	11,168	—	116,925	—	156,491	—	—
Voter Approved Taxes	—	—	—	—	86,427	—	—	—	—	—
Property Assessments	13,523	749,161	—	—	27,438	—	—	38,328	213,486	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	—	—	12,889	—	—	—	4,263	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	124,392	—	—
State	—	—	—	641	1,774	1,668	—	1,279	—	—
Other Governmental Agencies	—	—	—	—	—	15	—	199,737	115	—
Other Non-Operating Revenues	8,730	425	—	—	22,366	—	—	19,473	—	13
<b>Total Non-Operating Revenues</b>	<b>46,351</b>	<b>770,164</b>	<b>923</b>	<b>11,875</b>	<b>183,046</b>	<b>129,085</b>	<b>806</b>	<b>594,709</b>	<b>229,795</b>	<b>(5,040)</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	3,800	7,518	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	6,000	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>9,800</b>	<b>7,518</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>46,351</b>	<b>770,164</b>	<b>923</b>	<b>2,075</b>	<b>175,528</b>	<b>129,085</b>	<b>806</b>	<b>594,709</b>	<b>229,795</b>	<b>(5,040)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(127,952)</b>	<b>(15,461)</b>	<b>19,097</b>	<b>2,075</b>	<b>137,658</b>	<b>(71,802)</b>	<b>(135,253)</b>	<b>59,478</b>	<b>119,678</b>	<b>107,084</b>
Operating Transfers In	313,004	—	—	—	567,188	—	—	636,089	—	—
Operating Transfers Out	313,004	—	—	—	384,764	—	—	636,089	—	—
<b>Net Income (Loss)</b>	<b>\$(127,952)</b>	<b>\$(15,461)</b>	<b>\$19,097</b>	<b>\$2,075</b>	<b>\$320,082</b>	<b>\$(71,802)</b>	<b>\$(135,253)</b>	<b>\$59,478</b>	<b>\$119,678</b>	<b>\$107,084</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 79 (San Bernardino)	County Service Area No. 8 (San Mateo)	County Service Area No. 8 (Shasta)	County Service Area No. 82 (Butte)	County Service Area No. 82 (San Bernardino)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 94 (Butte)	County Water Works District No. 3 (Lake)	Covelo Community Services District	Crescenta Valley County Water District
<b>Operating Revenues</b>										
Service Charges	\$568,792	\$734,395	\$113,209	\$—	\$93,595	\$8,883,777	\$—	\$168,881	\$90,327	\$1,232,820
Connection Fees	7,593	—	—	—	—	—	—	4,100	3,100	—
Service Type Assessment	—	—	326	—	—	—	—	—	—	—
Other Services	2,973	—	100	—	(227)	455,371	—	—	34,081	31,113
Sales	1,900	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>581,258</b>	<b>734,395</b>	<b>113,635</b>	<b>—</b>	<b>93,368</b>	<b>9,339,148</b>	<b>—</b>	<b>172,981</b>	<b>127,508</b>	<b>1,263,933</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	10,000	—	—	100	53,733	8,117	331,515
Sewage Treatment	168,932	—	—	—	79,199	—	—	40,263	44,670	331,795
Sewage Disposal	90,097	—	—	27,525	42,240	—	260	48,122	—	—
Solid Waste Disposal	—	1,046,913	—	—	—	9,120,489	—	—	—	2,291,107
Administration and General	328,367	154,237	101,635	—	110,452	—	—	73,654	87,605	460,243
Depreciation and Amortization	115,590	—	95,544	—	29,419	1,334,112	—	—	24,656	712,094
Other Operating Expenses	22,524	8,668	19	—	10,560	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>725,510</b>	<b>1,209,818</b>	<b>197,198</b>	<b>37,525</b>	<b>271,870</b>	<b>10,454,601</b>	<b>360</b>	<b>215,772</b>	<b>165,048</b>	<b>4,126,754</b>
<b>Operating Income (Loss)</b>	<b>(144,252)</b>	<b>(475,423)</b>	<b>(83,563)</b>	<b>(37,525)</b>	<b>(178,502)</b>	<b>(1,115,453)</b>	<b>(360)</b>	<b>(42,791)</b>	<b>(37,540)</b>	<b>(2,862,821)</b>
<b>Non-Operating Revenues</b>										
Interest Income	13,684	46,389	15,644	303	50,793	423,412	194	13,357	924	208,698
Rents, Leases, and Franchises	—	6,115	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	436,704	—	—	45,267	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	20,335	—	—	13,034	2,395	—	926	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,989	—	—	—	6,565	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,288	—	—	947	362,784	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	26,255	—	—	—	—
Other Non-Operating Revenues	7,783	—	—	—	4,386	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>49,791</b>	<b>493,496</b>	<b>15,644</b>	<b>13,337</b>	<b>110,353</b>	<b>812,451</b>	<b>1,120</b>	<b>13,357</b>	<b>924</b>	<b>208,698</b>
<b>Non-Operating Expenses</b>										
Interest Expense	44,624	—	—	—	—	92,048	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	622,285	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>44,624</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>714,333</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,167</b>	<b>493,496</b>	<b>15,644</b>	<b>13,337</b>	<b>110,353</b>	<b>98,118</b>	<b>1,120</b>	<b>13,357</b>	<b>924</b>	<b>208,698</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(139,085)</b>	<b>18,073</b>	<b>(67,919)</b>	<b>(24,188)</b>	<b>(68,149)</b>	<b>(1,017,335)</b>	<b>760</b>	<b>(29,434)</b>	<b>(36,616)</b>	<b>(2,654,123)</b>
Operating Transfers In	566,645	—	—	—	190,167	—	—	—	—	—
Operating Transfers Out	566,645	—	—	—	215,067	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(139,085)</b>	<b>\$18,073</b>	<b>\$(67,919)</b>	<b>\$(24,188)</b>	<b>\$(93,049)</b>	<b>\$(1,017,335)</b>	<b>\$760</b>	<b>\$(29,434)</b>	<b>\$(36,616)</b>	<b>\$(2,654,123)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Crestline County Sanitation District (San Bernardino)	Crockett-Valona Sanitary District (Contra Costa)	Crystal Springs County Sanitation District (San Mateo)	Cucamonga County Water District	Cupertino Sanitary District (Santa Clara)	Cutler Public Utility District	Cuyama Community Services District	Daphnedale Community Services District	Davenport County Sanitation District (Santa Cruz)	Del Norte Solid Waste Management Authority
<b>Operating Revenues</b>										
Service Charges	\$1,457,175	\$750,079	\$616,986	\$6,984,372	\$5,541,415	\$312,258	\$62,796	\$8,874	\$259,033	\$1,311,873
Connection Fees	79,101	—	—	—	—	1,026	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	28,318	5,207	600	—	69,807	—	—	—	—	944
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>1,564,594</b>	<b>755,286</b>	<b>617,586</b>	<b>6,984,372</b>	<b>5,611,222</b>	<b>313,284</b>	<b>62,796</b>	<b>8,874</b>	<b>259,033</b>	<b>1,312,817</b>
<b>Operating Expenses</b>										
Sewage Collection	—	79,087	107,902	5,440,161	—	13,403	26,800	1,391	—	—
Sewage Treatment	136,891	421,798	401,033	—	—	163,421	24,549	—	250,820	—
Sewage Disposal	73,009	—	—	—	—	—	471	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	1,036,196
Administration and General	1,716,574	52,725	98,296	542,147	2,913,978	64,571	19,172	155	—	885,492
Depreciation and Amortization	543,507	82,172	3,052	1,458,463	837,192	119,110	25,482	5,881	78,334	23,592
Other Operating Expenses	18,252	105,449	—	—	2,480,512	—	—	—	—	20,074
<b>Total Operating Expenses</b>	<b>2,488,233</b>	<b>741,231</b>	<b>610,283</b>	<b>7,440,771</b>	<b>6,231,682</b>	<b>360,505</b>	<b>96,474</b>	<b>7,427</b>	<b>329,154</b>	<b>1,965,354</b>
<b>Operating Income (Loss)</b>	<b>(923,639)</b>	<b>14,055</b>	<b>7,303</b>	<b>(456,399)</b>	<b>(620,460)</b>	<b>(47,221)</b>	<b>(33,678)</b>	<b>1,447</b>	<b>(70,121)</b>	<b>(652,537)</b>
<b>Non-Operating Revenues</b>										
Interest Income	165,429	17,206	32,824	717,353	300,261	13,577	9,636	—	3,174	55,215
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	134,783
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	745,144	155,015	31,610	—	—	—	—	40	16,000	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	162,200	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	29,048	—	141	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	16,064	2,355	313	—	—	—	—	—	221	—
Other Governmental Agencies	153,395	—	—	—	—	—	—	—	—	76,038
Other Non-Operating Revenues	814	89,516	—	(151,100)	—	1,000	—	—	11,162	—
<b>Total Non-Operating Revenues</b>	<b>1,272,094</b>	<b>264,092</b>	<b>64,888</b>	<b>566,253</b>	<b>300,261</b>	<b>14,577</b>	<b>9,636</b>	<b>40</b>	<b>30,557</b>	<b>266,036</b>
<b>Non-Operating Expenses</b>										
Interest Expense	25,769	1,256	—	—	253,724	—	7,810	763	15,200	—
Other Non-Operating Expenses	—	104	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>25,769</b>	<b>1,360</b>	<b>—</b>	<b>—</b>	<b>253,724</b>	<b>—</b>	<b>7,810</b>	<b>763</b>	<b>15,200</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,246,325</b>	<b>262,732</b>	<b>64,888</b>	<b>566,253</b>	<b>46,537</b>	<b>14,577</b>	<b>1,826</b>	<b>(723)</b>	<b>15,357</b>	<b>266,036</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>322,686</b>	<b>276,787</b>	<b>72,191</b>	<b>109,854</b>	<b>(573,923)</b>	<b>(32,644)</b>	<b>(31,852)</b>	<b>724</b>	<b>(54,764)</b>	<b>(386,501)</b>
Operating Transfers In	1,335,105	—	—	—	—	—	—	—	—	165,000
Operating Transfers Out	1,335,105	—	—	—	—	—	—	—	—	165,000
<b>Net Income (Loss)</b>	<b>\$322,686</b>	<b>\$276,787</b>	<b>\$72,191</b>	<b>\$109,854</b>	<b>\$(573,923)</b>	<b>\$(32,644)</b>	<b>\$(31,852)</b>	<b>\$724</b>	<b>\$(54,764)</b>	<b>\$(386,501)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Del Rey Community Services District	Delhi County Water District	Delta Diablo Sanitation District (Contra Costa)	Denair Community Services District	Desert Lake Community Services District	Desert Water Agency	Devonshire County Sanitation District (San Mateo)	Donner Summit Public Utility District	Dos Palos Area Wastewater Treatment and Disposal System	Dublin San Ramon Service District
<b>Operating Revenues</b>										
Service Charges	\$355,578	\$314,005	\$16,283,791	\$492,909	\$37,777	\$—	\$94,490	\$620,165	\$678,020	\$15,056,573
Connection Fees	—	—	4,596,398	28,131	—	2,836	—	5,000	—	2,752,734
Service Type Assessment	—	—	—	5,954	—	—	—	—	—	—
Other Services	250	499,326	1,427,246	20	—	37	100	36,010	—	1,306,793
Sales	—	—	—	—	—	48,396	—	—	—	—
<b>Total Operating Revenues</b>	<b>355,828</b>	<b>813,331</b>	<b>22,307,435</b>	<b>527,014</b>	<b>37,777</b>	<b>51,269</b>	<b>94,590</b>	<b>661,175</b>	<b>678,020</b>	<b>19,116,100</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	403,071	—	14,651	22,614	20,760	28,473	428,498	1,396,848
Sewage Treatment	300,019	—	7,127,841	—	—	—	23,522	280,818	—	6,822,422
Sewage Disposal	—	129,208	—	—	—	—	—	11,914	—	5,008,877
Solid Waste Disposal	56,721	—	—	—	—	—	—	—	—	—
Administration and General	—	112,773	2,743,991	353,756	7,149	21,290	2,414	332,163	18,216	2,693,273
Depreciation and Amortization	81,806	254,228	4,174,517	20,694	1,871	99,481	3,287	443,523	141,259	2,559,793
Other Operating Expenses	—	—	4,018,636	—	—	—	—	6,854	6,676	32,152
<b>Total Operating Expenses</b>	<b>438,546</b>	<b>496,209</b>	<b>18,468,056</b>	<b>374,450</b>	<b>23,671</b>	<b>143,385</b>	<b>49,983</b>	<b>1,103,745</b>	<b>594,649</b>	<b>18,513,365</b>
<b>Operating Income (Loss)</b>	<b>(82,718)</b>	<b>317,122</b>	<b>3,839,379</b>	<b>152,564</b>	<b>14,106</b>	<b>(92,116)</b>	<b>44,607</b>	<b>(442,570)</b>	<b>83,371</b>	<b>602,735</b>
<b>Non-Operating Revenues</b>										
Interest Income	17,645	16,897	890,752	19,600	678	7,276	10,294	3,667	4,786	2,476,166
Rents, Leases, and Franchises	—	—	18,120	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	44,870	1,383,922	14,057	2,036	—	15,479	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	37,639	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	61	—	—	—
<b>Intergovernmental</b>										
Federal	38,494	—	—	—	—	—	—	—	—	—
State	—	595	37,046	328	1	—	152	413	—	—
Other Governmental Agencies	—	—	39,122	—	—	—	—	113,042	—	—
Other Non-Operating Revenues	—	—	—	—	—	(758)	—	—	—	1,432,525
<b>Total Non-Operating Revenues</b>	<b>56,139</b>	<b>62,362</b>	<b>2,368,962</b>	<b>33,985</b>	<b>2,715</b>	<b>6,518</b>	<b>25,986</b>	<b>154,761</b>	<b>4,786</b>	<b>3,908,691</b>
<b>Non-Operating Expenses</b>										
Interest Expense	39,905	6,188	1,663,912	—	—	—	—	60,435	160,593	1,766,990
Other Non-Operating Expenses	149,413	—	36,044	—	—	—	—	—	—	1,445,341
<b>Total Non-Operating Expenses</b>	<b>189,318</b>	<b>6,188</b>	<b>1,699,956</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>60,435</b>	<b>160,593</b>	<b>3,212,331</b>
<b>Non-Operating Income (Loss)</b>	<b>(133,179)</b>	<b>56,174</b>	<b>669,006</b>	<b>33,985</b>	<b>2,715</b>	<b>6,518</b>	<b>25,986</b>	<b>94,326</b>	<b>(155,807)</b>	<b>696,360</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(215,897)</b>	<b>373,296</b>	<b>4,508,385</b>	<b>186,549</b>	<b>16,821</b>	<b>(85,598)</b>	<b>70,593</b>	<b>(348,244)</b>	<b>(72,436)</b>	<b>1,299,095</b>
Operating Transfers In	215,897	—	—	—	—	—	—	—	—	21,967,368
Operating Transfers Out	—	—	—	—	—	—	—	—	—	18,126,618
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$373,296</b>	<b>\$4,508,385</b>	<b>\$186,549</b>	<b>\$16,821</b>	<b>\$(85,598)</b>	<b>\$70,593</b>	<b>\$(348,244)</b>	<b>\$(72,436)</b>	<b>\$5,139,845</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Earlhart Public Utility District	East Bay Dischargers Authority	East Bay Municipal Utility District	East Independence Sanitary District (Inyo)	East Niles Community Services District	East Palo Alto Sanitary District (San Mateo)	East Quincy Community Services District	East Valley Water District	Eastern Municipal Water District	Eastern Sierra Community Services District
<b>Operating Revenues</b>										
Service Charges	\$158,479	\$2,275,574	\$41,160,000	\$6,270	\$986,107	\$1,151,970	\$432,487	\$6,085,516	\$29,973,084	\$488,655
Connection Fees	5,439	—	—	—	128,213	502,578	—	—	32,819,177	—
Service Type Assessment	—	—	13,924,000	—	—	—	—	—	—	—
Other Services	100	74,843	430,000	—	—	126,062	4,994	18,082	1,027,421	11,013
Sales	—	53,280	—	—	—	—	—	—	1,409,824	—
<b>Total Operating Revenues</b>	<b>164,018</b>	<b>2,403,697</b>	<b>55,514,000</b>	<b>6,270</b>	<b>1,114,320</b>	<b>1,780,610</b>	<b>437,481</b>	<b>6,103,598</b>	<b>65,229,506</b>	<b>499,668</b>
<b>Operating Expenses</b>										
Sewage Collection	76,923	—	9,355,000	2,604	—	—	164,505	262,900	5,327,773	135,555
Sewage Treatment	—	—	12,492,000	—	352,559	1,064,900	171,000	4,557,909	16,689,700	323,077
Sewage Disposal	—	1,992,042	—	—	—	—	—	—	—	3,423
Solid Waste Disposal	—	—	6,799,000	—	—	—	—	—	2,544,659	—
Administration and General	78,202	498,044	6,181,000	2,547	3,415	534,133	—	1,033,230	7,257,447	171,323
Depreciation and Amortization	49,857	937,528	16,579,000	—	54,055	283,515	232,122	560,912	16,465,606	—
Other Operating Expenses	—	—	—	—	377,080	609,891	—	—	—	—
<b>Total Operating Expenses</b>	<b>204,982</b>	<b>3,427,614</b>	<b>51,406,000</b>	<b>5,151</b>	<b>787,109</b>	<b>2,492,439</b>	<b>567,627</b>	<b>6,414,951</b>	<b>48,285,185</b>	<b>633,378</b>
<b>Operating Income (Loss)</b>	<b>(40,964)</b>	<b>(1,023,917)</b>	<b>4,108,000</b>	<b>1,119</b>	<b>327,211</b>	<b>(711,829)</b>	<b>(130,146)</b>	<b>(311,353)</b>	<b>16,944,321</b>	<b>(133,710)</b>
<b>Non-Operating Revenues</b>										
Interest Income	19,706	79,339	2,954,000	936	12,343	92,890	2,225	102,433	2,811,748	39,143
Rents, Leases, and Franchises	—	—	45,000	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	7,124	—	2,140,000	—	—	192,334	—	—	3,593,090	—
Voter Approved Taxes	—	—	3,359,000	—	—	—	—	—	2,242,725	—
Property Assessments	—	—	—	—	—	—	141,428	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3	—	182,000	—	—	2,157	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	845	—	—	—	—	—	—	—	—
State	358	—	96,000	—	—	2,456	—	—	100,334	—
Other Governmental Agencies	5,852	407,629	—	—	—	—	—	—	94,513	—
Other Non-Operating Revenues	—	352,103	256,000	—	—	—	400	62,871	(30,710)	—
<b>Total Non-Operating Revenues</b>	<b>33,043</b>	<b>839,916</b>	<b>9,032,000</b>	<b>936</b>	<b>12,343</b>	<b>289,837</b>	<b>144,053</b>	<b>165,304</b>	<b>8,811,700</b>	<b>39,143</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	15,764,000	—	—	161,472	116,671	—	11,063,136	—
Other Non-Operating Expenses	—	407,919	375,000	—	958	25,745	—	—	921,351	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>407,919</b>	<b>16,139,000</b>	<b>—</b>	<b>958</b>	<b>187,217</b>	<b>116,671</b>	<b>—</b>	<b>11,984,487</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>33,043</b>	<b>431,997</b>	<b>(7,107,000)</b>	<b>936</b>	<b>11,385</b>	<b>102,620</b>	<b>27,382</b>	<b>165,304</b>	<b>(3,172,787)</b>	<b>39,143</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(7,921)</b>	<b>(591,920)</b>	<b>(2,999,000)</b>	<b>2,055</b>	<b>338,596</b>	<b>(609,209)</b>	<b>(102,764)</b>	<b>(146,049)</b>	<b>13,771,534</b>	<b>(94,567)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	28,257,026	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(7,921)</b>	<b>\$(591,920)</b>	<b>\$(2,999,000)</b>	<b>\$2,055</b>	<b>\$338,596</b>	<b>\$(609,209)</b>	<b>\$(102,764)</b>	<b>\$(146,049)</b>	<b>\$42,028,560</b>	<b>\$(94,567)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Edgemont Community Services District	El Dorado Irrigation District	El Macero County Service Area (Yolo)	El Toro Water District	Elsinore Valley Municipal Water District	Embarcadero Municipal Improvement District	Emerald Bay Service District	Emerald Lake Heights Sewer Maintenance District	Empire Sanitary District (Stanislaus)	Encina Wastewater Authority
<b>Operating Revenues</b>										
Service Charges	\$219,534	\$9,243,707	\$67,312	\$5,072,745	\$9,276,770	\$—	\$—	\$468,979	\$102,800	\$8,434,429
Connection Fees	1,500	1,035,951	—	—	5,051,950	—	—	16,038	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	25,971	—	930,385	152,149	—	—	500	—	—
Sales	—	2,028,951	—	23,089	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>221,034</b>	<b>12,334,580</b>	<b>67,312</b>	<b>6,026,219</b>	<b>14,480,869</b>	<b>—</b>	<b>—</b>	<b>485,517</b>	<b>102,800</b>	<b>8,434,429</b>
<b>Operating Expenses</b>										
Sewage Collection	57,157	2,603,471	82,737	1,352,288	1,052,979	—	—	48,549	—	1,046,401
Sewage Treatment	—	6,013,578	—	2,472,029	4,017,191	—	—	284,050	100,002	6,120,101
Sewage Disposal	192,481	—	—	—	—	—	114,318	—	—	46,301
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	1,200,917
Administration and General	116,768	564,424	5,612	1,047,699	1,768,337	—	307,149	130,112	36,550	20,709
Depreciation and Amortization	106,025	3,884,755	—	1,610,004	2,522,224	—	—	—	269	2,173,759
Other Operating Expenses	—	1,839,538	—	—	—	—	476,304	6,737	5,260	—
<b>Total Operating Expenses</b>	<b>472,431</b>	<b>14,905,766</b>	<b>88,349</b>	<b>6,482,020</b>	<b>9,360,731</b>	<b>—</b>	<b>897,771</b>	<b>469,448</b>	<b>142,081</b>	<b>10,608,188</b>
<b>Operating Income (Loss)</b>	<b>(251,397)</b>	<b>(2,571,186)</b>	<b>(21,037)</b>	<b>(455,801)</b>	<b>5,120,138</b>	<b>—</b>	<b>(897,771)</b>	<b>16,069</b>	<b>(39,281)</b>	<b>(2,173,759)</b>
<b>Non-Operating Revenues</b>										
Interest Income	46,815	1,211,504	3,146	104,364	940,736	4,104	69,871	30,503	780	27,470
Rents, Leases, and Franchises	—	7,987	—	—	—	1,186	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	294,855	2,329,164	10,208	147,442	—	201,067	694,923	8,179	17,746	—
Voter Approved Taxes	—	294,429	—	493,997	—	—	5	—	—	—
Property Assessments	—	—	—	—	—	11,223	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,099	—	2	69,684	—	64,043	1,450	37	540	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	24	—
State	6,065	40,858	170	3,267	—	2,534	37,164	81	403	—
Other Governmental Agencies	—	—	—	—	—	(16,420)	5,717	—	3,517	2,208,007
Other Non-Operating Revenues	—	77,890	—	194,437	637,389	526	1,403	—	15,579	18,214
<b>Total Non-Operating Revenues</b>	<b>348,834</b>	<b>3,961,832</b>	<b>13,526</b>	<b>1,013,191</b>	<b>1,578,125</b>	<b>268,263</b>	<b>810,533</b>	<b>38,800</b>	<b>38,589</b>	<b>2,253,691</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,662,159	—	569,712	—	16,205	—	—	—	—
Other Non-Operating Expenses	—	52,855	—	2,108	72,084	110,919	—	—	—	179,408
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>1,715,014</b>	<b>—</b>	<b>571,820</b>	<b>72,084</b>	<b>127,124</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>179,408</b>
<b>Non-Operating Income (Loss)</b>	<b>348,834</b>	<b>2,246,818</b>	<b>13,526</b>	<b>441,371</b>	<b>1,506,041</b>	<b>141,139</b>	<b>810,533</b>	<b>38,800</b>	<b>38,589</b>	<b>2,074,283</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>97,437</b>	<b>(324,368)</b>	<b>(7,511)</b>	<b>(14,430)</b>	<b>6,626,179</b>	<b>141,139</b>	<b>(87,238)</b>	<b>54,869</b>	<b>(692)</b>	<b>(99,476)</b>
Operating Transfers In	—	12,072,673	12,498	—	—	—	—	—	—	—
Operating Transfers Out	100,000	17,350,047	183	44,943	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,563)</b>	<b>\$(5,601,742)</b>	<b>\$4,804</b>	<b>\$(59,373)</b>	<b>\$6,626,179</b>	<b>\$141,139</b>	<b>\$(87,238)</b>	<b>\$54,869</b>	<b>\$(692)</b>	<b>\$(99,476)</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Esposito Community Services District	Estero Municipal Improvement District	Fair Oaks Sewer Maintenance District (San Mateo)	Fairbanks Ranch Community Services District	Fairfield-Suisun Sewer District	Fall River Mills Community Services District	Fallbrook Public Utility District	Fieldbrook Community Services District	Firestone Garbage Disposal District	Ford City-Taft Heights County Sanitation District (Kern)
<b>Operating Revenues</b>										
Service Charges	\$92,693	\$4,681,271	\$2,292,271	\$670,330	\$14,776,879	\$77,573	\$3,009,562	\$78,608	\$2,785,269	\$9,396
Connection Fees	—	125,268	11,871	—	5,131,334	—	617,863	—	—	874
Service Type Assessment	—	—	—	—	—	—	—	225	—	—
Other Services	—	—	17,681	—	567,900	—	711	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>92,693</b>	<b>4,806,539</b>	<b>2,321,823</b>	<b>670,330</b>	<b>20,476,113</b>	<b>77,573</b>	<b>3,628,136</b>	<b>78,833</b>	<b>2,785,269</b>	<b>10,270</b>
<b>Operating Expenses</b>										
Sewage Collection	76,183	1,512,515	306,164	339,264	1,452,078	17,936	562,821	39,497	—	100,866
Sewage Treatment	—	1,512,515	1,075,850	—	9,106,436	11,705	807,563	—	—	297,886
Sewage Disposal	—	—	—	—	—	—	397,928	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	73,901	300,675	1,050,759	104,636	2,885,952	47,913	805,733	41,340	4,301,979	23,716
Depreciation and Amortization	7,929	677,569	86,806	136,616	2,854,168	37,150	863,235	77,805	—	52,916
Other Operating Expenses	—	—	119,451	—	339,503	—	—	—	—	350,626
<b>Total Operating Expenses</b>	<b>158,013</b>	<b>4,003,274</b>	<b>2,639,030</b>	<b>580,516</b>	<b>16,638,137</b>	<b>114,704</b>	<b>3,437,280</b>	<b>158,642</b>	<b>4,301,979</b>	<b>826,010</b>
<b>Operating Income (Loss)</b>	<b>(65,320)</b>	<b>803,265</b>	<b>(317,207)</b>	<b>89,814</b>	<b>3,837,976</b>	<b>(37,131)</b>	<b>190,856</b>	<b>(79,809)</b>	<b>(1,516,710)</b>	<b>(815,740)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,840	419,571	172,929	42,562	2,441,013	187	322,695	807	100,782	51,459
Rents, Leases, and Franchises	3,389	—	3,000	—	—	400	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	11,489	—	245,748	—	—	9,854	492,400	—	1,159,748	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	12,016	—	—	—	—	—	—	—	450,469
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	—	1,007	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	501	—	2,470	—	—	233	15,804	19,150	13,866	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	44,586	1,534	—	—	869,498	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>63,813</b>	<b>433,121</b>	<b>425,154</b>	<b>42,562</b>	<b>3,310,511</b>	<b>10,674</b>	<b>830,899</b>	<b>19,957</b>	<b>1,274,396</b>	<b>501,928</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	105,115	—	27,975	1,676,564	8,979	331,326	2,127	—	—
Other Non-Operating Expenses	—	600,745	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>705,860</b>	<b>—</b>	<b>27,975</b>	<b>1,676,564</b>	<b>8,979</b>	<b>331,326</b>	<b>2,127</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>63,813</b>	<b>(272,739)</b>	<b>425,154</b>	<b>14,587</b>	<b>1,633,947</b>	<b>1,695</b>	<b>499,573</b>	<b>17,830</b>	<b>1,274,396</b>	<b>501,928</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,507)</b>	<b>530,526</b>	<b>107,947</b>	<b>104,401</b>	<b>5,471,923</b>	<b>(35,436)</b>	<b>690,429</b>	<b>(61,979)</b>	<b>(242,314)</b>	<b>(313,812)</b>
Operating Transfers In	—	6,239,366	—	—	—	—	—	—	—	—
Operating Transfers Out	—	6,239,366	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,507)</b>	<b>\$530,526</b>	<b>\$107,947</b>	<b>\$104,401</b>	<b>\$5,471,923</b>	<b>\$(35,436)</b>	<b>\$690,429</b>	<b>\$(61,979)</b>	<b>\$(242,314)</b>	<b>\$(313,812)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Forestville County Sanitation District (Sonoma)	Fort Bragg Municipal Imp District No. 1	Franklin County Water District	Freedom County Sanitation District (Santa Cruz)	Fresno County Water Works No. 38	Fresno County Water Works No. 40	Fresno County Water Works No. 41	Garberville Sanitary District (Humboldt)	Garden Grove Sanitary District (Orange)	Georgetown Divide Public Utility District
<b>Operating Revenues</b>										
Service Charges	\$433,997	\$997,248	\$325,129	\$337,541	\$21,776	\$10,421	\$81,597	\$95,646	\$7,495,887	\$166,791
Connection Fees	—	47,742	—	142,600	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	2,672	5,189	—	—	—	—
Other Services	—	—	433,445	—	44	—	10,062	—	65,617	33,130
Sales	—	—	—	—	—	—	—	—	—	30,182
<b>Total Operating Revenues</b>	<b>433,997</b>	<b>1,044,990</b>	<b>758,574</b>	<b>480,141</b>	<b>24,492</b>	<b>15,610</b>	<b>91,659</b>	<b>95,646</b>	<b>7,561,504</b>	<b>230,103</b>
<b>Operating Expenses</b>										
Sewage Collection	54,146	223,267	—	—	1,330	2,030	4,769	17,969	1,354,580	—
Sewage Treatment	208,098	495,712	97,546	416,264	17,748	45,408	55,283	53,907	—	—
Sewage Disposal	5,136	—	—	—	665	1,015	795	—	—	23,665
Solid Waste Disposal	—	—	—	—	—	—	—	—	5,762,340	—
Administration and General	100,093	242,749	203,688	—	6,759	9,373	40,695	29,480	255,569	71,716
Depreciation and Amortization	95,927	222,839	77,389	64,023	6,756	5,239	83,481	17,962	844,650	19,676
Other Operating Expenses	—	—	8,334	—	—	—	2,621	—	—	247,655
<b>Total Operating Expenses</b>	<b>463,400</b>	<b>1,184,567</b>	<b>386,957</b>	<b>480,287</b>	<b>33,258</b>	<b>63,065</b>	<b>187,644</b>	<b>119,318</b>	<b>8,217,139</b>	<b>362,712</b>
<b>Operating Income (Loss)</b>	<b>(29,403)</b>	<b>(139,577)</b>	<b>371,617</b>	<b>(146)</b>	<b>(8,766)</b>	<b>(47,455)</b>	<b>(95,985)</b>	<b>(23,672)</b>	<b>(655,635)</b>	<b>(132,609)</b>
<b>Non-Operating Revenues</b>										
Interest Income	71	27,571	8,909	59,999	1,569	1,133	25,512	17,109	112,790	5,813
Rents, Leases, and Franchises	—	—	—	—	—	—	—	3,600	55,890	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	25,471	—	5,138	10,844	71,561	15,260	1,573,488	—
Voter Approved Taxes	—	51,148	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	3,000
Prior Year and Penalties	—	—	14	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	566,719	—	—	—	1	3	10	—	—	—
State	—	867	1,313	—	119	254	888	856,970	20,754	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	60,936	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>566,790</b>	<b>79,586</b>	<b>96,643</b>	<b>59,999</b>	<b>6,827</b>	<b>12,234</b>	<b>97,971</b>	<b>892,939</b>	<b>1,762,922</b>	<b>8,813</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	49,164	44,363	—	—	—	12,638	—	—	—
Other Non-Operating Expenses	—	219,272	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>268,436</b>	<b>44,363</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,638</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>566,790</b>	<b>(188,850)</b>	<b>52,280</b>	<b>59,999</b>	<b>6,827</b>	<b>12,234</b>	<b>85,333</b>	<b>892,939</b>	<b>1,762,922</b>	<b>8,813</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>537,387</b>	<b>(328,427)</b>	<b>423,897</b>	<b>59,853</b>	<b>(1,939)</b>	<b>(35,221)</b>	<b>(10,652)</b>	<b>869,267</b>	<b>1,107,287</b>	<b>(123,796)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	44,700
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$537,387</b>	<b>\$(328,427)</b>	<b>\$423,897</b>	<b>\$59,853</b>	<b>\$(1,939)</b>	<b>\$(35,221)</b>	<b>\$(10,652)</b>	<b>\$869,267</b>	<b>\$1,107,287</b>	<b>\$(79,096)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Gerber-Las Flores Community Services District	Golden Valley Municipal Water District	Goleta Sanitary District (Santa Barbara)	Goleta West Sanitary District (Santa Barbara)	Goshen Community Services District	Granada Sanitary District (San Mateo)	Grayson Community Services District	Grenada Sanitary District (Siskiyou)	Grizzly Lake Resort Improvement District	Groveland Community Services District
<b>Operating Revenues</b>										
Service Charges	\$121,908	\$110,903	\$3,535,914	\$2,189,262	\$405,658	\$783,954	\$18,800	\$17,211	\$93,819	\$631,658
Connection Fees	—	—	62,039	11,914	—	108,300	—	—	15,903	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	327	—	1,454,472	13,510	—	—	—	628	815	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>122,235</b>	<b>110,903</b>	<b>5,052,425</b>	<b>2,214,686</b>	<b>405,658</b>	<b>892,254</b>	<b>18,800</b>	<b>17,839</b>	<b>110,537</b>	<b>631,658</b>
<b>Operating Expenses</b>										
Sewage Collection	56,273	43,326	769,219	766,914	—	137,086	—	—	—	366,895
Sewage Treatment	34,076	49,719	2,331,021	1,265,317	121,735	797,905	73,243	—	—	—
Sewage Disposal	—	—	1,516	—	49,830	—	—	3,945	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	104,923	—
Administration and General	24,990	66,904	821,264	532,562	188,211	637,734	27,577	5,185	—	232,376
Depreciation and Amortization	95,095	14,993	1,470,186	—	118,764	169,033	4,177	—	12,190	—
Other Operating Expenses	—	—	371,030	185,588	—	—	13,000	88,297	—	119,135
<b>Total Operating Expenses</b>	<b>210,434</b>	<b>174,942</b>	<b>5,764,236</b>	<b>2,750,381</b>	<b>478,540</b>	<b>1,741,758</b>	<b>117,997</b>	<b>97,427</b>	<b>117,113</b>	<b>718,406</b>
<b>Operating Income (Loss)</b>	<b>(88,199)</b>	<b>(64,039)</b>	<b>(711,811)</b>	<b>(535,695)</b>	<b>(72,882)</b>	<b>(849,504)</b>	<b>(99,197)</b>	<b>(79,588)</b>	<b>(6,576)</b>	<b>(86,748)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,949	79	290,545	849,762	11,029	83,828	4,931	716	1,189	7,584
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	5,421	82,813	1,257,185	10,902	322,239	3,119	—	10,940	2,268
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	72,632	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	64,920	—	—	—
Prior Year and Penalties	—	—	—	(22,585)	—	—	97	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	4	—	—	—
State	—	48	1,003	17,408	58	3,255	71	—	865	67
Other Governmental Agencies	—	—	17,417	—	53,000	—	1,055	—	—	72,551
Other Non-Operating Revenues	—	—	140,202	86,403	20,300	49,991	42,171	75,000	—	—
<b>Total Non-Operating Revenues</b>	<b>9,949</b>	<b>5,548</b>	<b>531,980</b>	<b>2,260,805</b>	<b>95,289</b>	<b>459,313</b>	<b>116,368</b>	<b>75,716</b>	<b>12,994</b>	<b>82,470</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	7,706	43,909	—	181,976	51,440	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	355,683	38,812	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>7,706</b>	<b>43,909</b>	<b>—</b>	<b>181,976</b>	<b>407,123</b>	<b>38,812</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>9,949</b>	<b>(2,158)</b>	<b>488,071</b>	<b>2,260,805</b>	<b>(86,687)</b>	<b>52,190</b>	<b>77,556</b>	<b>75,716</b>	<b>12,994</b>	<b>82,470</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(78,250)</b>	<b>(66,197)</b>	<b>(223,740)</b>	<b>1,725,110</b>	<b>(159,569)</b>	<b>(797,314)</b>	<b>(21,641)</b>	<b>(3,872)</b>	<b>6,418</b>	<b>(4,278)</b>
Operating Transfers In	—	—	—	—	18,601	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(78,250)</b>	<b>\$(66,197)</b>	<b>\$(223,740)</b>	<b>\$1,725,110</b>	<b>\$(140,968)</b>	<b>\$(797,314)</b>	<b>\$(21,641)</b>	<b>\$(3,872)</b>	<b>\$6,418</b>	<b>\$(4,278)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Guadalupe Valley Municipal Improvement District	Gualala Community Services District	Half Moon Bay Sanitary District (San Mateo)	Hamilton City Community Service District	Happy Camp Sanitary District (Siskiyou)	Harbor Industrial Sewer Maintenance District (San Mateo)	Heather Glen Community Services District	Heber Public Utility District	Heritage Ranch Community Services District	Hesperia County Water District
<b>Operating Revenues</b>										
Service Charges	\$284,772	\$347,125	\$—	\$85,339	\$81,403	\$60,236	\$3,744	\$483,627	\$317,773	\$881,712
Connection Fees	93,351	—	—	14,300	—	—	—	—	3,099	178,861
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	34,765	—	—	—	—	—	—	—	18,808
Sales	—	72,079	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>378,123</b>	<b>453,969</b>	<b>—</b>	<b>99,639</b>	<b>81,403</b>	<b>60,236</b>	<b>3,744</b>	<b>483,627</b>	<b>320,872</b>	<b>1,079,381</b>
<b>Operating Expenses</b>										
Sewage Collection	270,562	19,391	—	—	—	1,610	—	—	28,741	639,377
Sewage Treatment	—	166,252	—	—	—	9,029	—	301,190	55,272	—
Sewage Disposal	—	—	—	—	43,767	—	1,698	—	22,109	—
Solid Waste Disposal	—	11,955	—	—	—	—	—	251,234	101,700	—
Administration and General	105,295	108,499	—	178,497	87,790	2,512	—	—	13,265	—
Depreciation and Amortization	59,154	275,000	—	9,810	73,984	1,404	772	—	79,614	149,319
Other Operating Expenses	20,304	—	—	—	—	9,851	—	—	—	—
<b>Total Operating Expenses</b>	<b>455,315</b>	<b>581,097</b>	<b>—</b>	<b>188,307</b>	<b>205,541</b>	<b>24,406</b>	<b>2,470</b>	<b>552,424</b>	<b>300,701</b>	<b>788,696</b>
<b>Operating Income (Loss)</b>	<b>(77,192)</b>	<b>(127,128)</b>	<b>—</b>	<b>(88,668)</b>	<b>(124,138)</b>	<b>35,830</b>	<b>1,274</b>	<b>(68,797)</b>	<b>20,171</b>	<b>290,685</b>
<b>Non-Operating Revenues</b>										
Interest Income	12,896	10,266	247	1,853	7,180	19,265	—	516	14,899	20,123
Rents, Leases, and Franchises	—	—	—	1,050	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	9,372	29,883	7,278	—	—	40,869	—
Voter Approved Taxes	—	—	—	—	17,682	—	—	—	—	—
Property Assessments	—	—	76	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2	—	—	42	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	29,782	—	—	—	—	—
State	—	—	—	177	2,034	66	—	—	50	—
Other Governmental Agencies	—	—	—	10,816	—	—	—	—	—	—
Other Non-Operating Revenues	3,773	—	—	24,677	10,595	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>16,669</b>	<b>10,266</b>	<b>325</b>	<b>47,945</b>	<b>97,156</b>	<b>26,651</b>	<b>—</b>	<b>516</b>	<b>55,818</b>	<b>20,123</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	45,477	—	—	19,698	—	—	—	—	—
Other Non-Operating Expenses	147,895	58,434	—	—	—	—	—	36,741	—	—
<b>Total Non-Operating Expenses</b>	<b>147,895</b>	<b>103,911</b>	<b>—</b>	<b>—</b>	<b>19,698</b>	<b>—</b>	<b>—</b>	<b>36,741</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(131,226)</b>	<b>(93,645)</b>	<b>325</b>	<b>47,945</b>	<b>77,458</b>	<b>26,651</b>	<b>—</b>	<b>(36,225)</b>	<b>55,818</b>	<b>20,123</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(208,418)</b>	<b>(220,773)</b>	<b>325</b>	<b>(40,723)</b>	<b>(46,680)</b>	<b>62,481</b>	<b>1,274</b>	<b>(105,022)</b>	<b>75,989</b>	<b>310,808</b>
Operating Transfers In	—	—	—	—	—	—	—	61,070	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(208,418)</b>	<b>\$(220,773)</b>	<b>\$325</b>	<b>\$(40,723)</b>	<b>\$(46,680)</b>	<b>\$62,481</b>	<b>\$1,274</b>	<b>\$(43,952)</b>	<b>\$75,989</b>	<b>\$310,808</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Hilmar County Water District	Hilton Creek Community Services District	Home Gardens Sanitary District (Riverside)	Homestead Valley Sanitary District (Marin)	Hopland Public Utility District	Humboldt Community Services District	Humboldt Waste Management Authority	Idyllwild Water District	Indian Valley Community Services District	Inland Empire Regional Composting Authority
<b>Operating Revenues</b>										
Service Charges	\$360,162	\$116,833	\$513,679	\$104,347	\$143,907	\$1,542,581	\$6,544,278	\$270,548	\$56,149	\$—
Connection Fees	97,554	71,131	35,402	—	1,500	12,366	—	—	1,450	—
Service Type Assessment	—	9,537	—	—	—	—	—	—	—	—
Other Services	12,612	3,038	4,930	—	—	18,895	—	670	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>470,328</b>	<b>200,539</b>	<b>554,011</b>	<b>104,347</b>	<b>145,407</b>	<b>1,573,842</b>	<b>6,544,278</b>	<b>271,218</b>	<b>57,599</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	196,748	48,010	—	55,598	—	457,823	—	4,496	27,334	—
Sewage Treatment	—	24,005	250,041	188,708	—	614,443	—	83,231	16,547	—
Sewage Disposal	56,365	—	—	—	—	—	—	33,893	—	—
Solid Waste Disposal	—	—	—	—	—	—	5,031,263	—	—	—
Administration and General	96,598	48,139	136,711	27,827	145,863	247,231	441,859	89,244	21,737	28
Depreciation and Amortization	55,986	75,279	192,040	9,075	16,801	194,837	416,969	55,822	—	—
Other Operating Expenses	—	72,628	86,920	68,613	—	—	320,465	15,238	—	—
<b>Total Operating Expenses</b>	<b>405,697</b>	<b>268,061</b>	<b>665,712</b>	<b>349,821</b>	<b>162,664</b>	<b>1,514,334</b>	<b>6,210,556</b>	<b>281,924</b>	<b>65,618</b>	<b>28</b>
<b>Operating Income (Loss)</b>	<b>64,631</b>	<b>(67,522)</b>	<b>(111,701)</b>	<b>(245,474)</b>	<b>(17,257)</b>	<b>59,508</b>	<b>333,722</b>	<b>(10,706)</b>	<b>(8,019)</b>	<b>(28)</b>
<b>Non-Operating Revenues</b>										
Interest Income	9,579	275	139,121	11,687	1,323	41,091	886,955	18,576	3,021	3,577
Rents, Leases, and Franchises	—	—	—	13,553	—	—	77,939	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	36,747	—	104,271	97,853	7,939	—	—	67,114	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	57,766	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,975	—	1,961	825	145	—	—	1,586	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	5,310	—	10,001	—	—
<b>Total Non-Operating Revenues</b>	<b>48,301</b>	<b>275</b>	<b>245,353</b>	<b>123,918</b>	<b>9,407</b>	<b>46,401</b>	<b>964,894</b>	<b>155,043</b>	<b>3,021</b>	<b>3,577</b>
<b>Non-Operating Expenses</b>										
Interest Expense	202	—	65,339	—	1,558	44,233	355,640	30,253	2,452	—
Other Non-Operating Expenses	—	—	—	—	—	311	7,362	420	—	—
<b>Total Non-Operating Expenses</b>	<b>202</b>	<b>—</b>	<b>65,339</b>	<b>—</b>	<b>1,558</b>	<b>44,544</b>	<b>363,002</b>	<b>30,673</b>	<b>2,452</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>48,099</b>	<b>275</b>	<b>180,014</b>	<b>123,918</b>	<b>7,849</b>	<b>1,857</b>	<b>601,892</b>	<b>124,370</b>	<b>569</b>	<b>3,577</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>112,730</b>	<b>(67,247)</b>	<b>68,313</b>	<b>(121,556)</b>	<b>(9,408)</b>	<b>61,365</b>	<b>935,614</b>	<b>113,664</b>	<b>(7,450)</b>	<b>3,549</b>
Operating Transfers In	—	—	—	—	9,408	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$112,730</b>	<b>\$(67,247)</b>	<b>\$68,313</b>	<b>\$(121,556)</b>	<b>\$—</b>	<b>\$61,365</b>	<b>\$935,614</b>	<b>\$113,664</b>	<b>\$(7,450)</b>	<b>\$3,549</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Inland Empire Utilities Agency	Integrated Waste Management Authority	Inyokern Community Services District	Ironhouse Sanitary District (Contra Costa)	Irvine Ranch Water District	Irvine Ranch Water District Joint Powers Agency	Ivanhoe Public Utility District	Jamestown Sanitary District (Tuolumne)	Julian County Sanitation District (San Diego)	June Lake Public Utility District
<b>Operating Revenues</b>										
Service Charges	\$25,670,555	\$944,388	\$61,504	\$3,017,119	\$1,755,000	\$—	\$155,334	\$355,367	\$178,634	\$174,988
Connection Fees	1,249,664	—	—	94,415	—	—	—	164,350	16,000	20,335
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	7,109	30,458	—	268,896	—	—	3,711	11,827	—	320
Sales	—	45,135	—	—	16,766,000	—	—	—	345	—
<b>Total Operating Revenues</b>	<b>26,927,328</b>	<b>1,019,981</b>	<b>61,504</b>	<b>3,380,430</b>	<b>18,521,000</b>	<b>—</b>	<b>159,045</b>	<b>531,544</b>	<b>194,979</b>	<b>195,643</b>
<b>Operating Expenses</b>										
Sewage Collection	1,521,323	—	53,249	74,487	1,457,000	—	42,116	23,417	19,797	69,840
Sewage Treatment	15,789,682	—	—	1,100,701	8,319,000	—	36,100	229,014	151,550	51,191
Sewage Disposal	4,663,212	—	—	683,317	5,782,000	—	24,066	20,902	—	4,444
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	9,859,065	1,111,788	12,017	2,263,756	5,125,000	—	48,133	117,914	11,061	146,492
Depreciation and Amortization	12,787,124	—	56,985	662,519	13,503,000	—	41,994	89,015	25,486	145,733
Other Operating Expenses	—	165,801	—	37,689	882,000	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>44,620,406</b>	<b>1,277,589</b>	<b>122,251</b>	<b>4,822,469</b>	<b>35,068,000</b>	<b>—</b>	<b>192,409</b>	<b>480,262</b>	<b>207,894</b>	<b>417,700</b>
<b>Operating Income (Loss)</b>	<b>(17,693,078)</b>	<b>(257,608)</b>	<b>(60,747)</b>	<b>(1,442,039)</b>	<b>(16,547,000)</b>	<b>—</b>	<b>(33,364)</b>	<b>51,282</b>	<b>(12,915)</b>	<b>(222,057)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,256,229	29,822	2,442	211,985	2,706,000	57,731,000	17,845	48,179	9,060	14,616
Rents, Leases, and Franchises	—	—	—	—	4,073,000	—	8,500	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	13,734,568	—	—	135,223	—	—	30,529	66,965	—	175,904
Voter Approved Taxes	24	—	—	—	687,000	—	—	—	4,621	11,925
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	127	77	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,998,010	344,789	—	2,292	—	—	623	1,449	3	837
Other Governmental Agencies	—	—	—	—	—	—	—	3,846	—	—
Other Non-Operating Revenues	839,518	—	7,459	1,077,262	881,000	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>21,828,349</b>	<b>374,611</b>	<b>9,901</b>	<b>1,426,762</b>	<b>8,347,000</b>	<b>57,731,000</b>	<b>57,497</b>	<b>120,566</b>	<b>13,761</b>	<b>203,282</b>
<b>Non-Operating Expenses</b>										
Interest Expense	7,133,806	—	795	30,875	2,482,000	32,110,000	—	19,675	8,078	12,725
Other Non-Operating Expenses	702,361	—	—	85,179	2,093,000	—	—	4,225	—	—
<b>Total Non-Operating Expenses</b>	<b>7,836,167</b>	<b>—</b>	<b>795</b>	<b>116,054</b>	<b>4,575,000</b>	<b>32,110,000</b>	<b>—</b>	<b>23,900</b>	<b>8,078</b>	<b>12,725</b>
<b>Non-Operating Income (Loss)</b>	<b>13,992,182</b>	<b>374,611</b>	<b>9,106</b>	<b>1,310,708</b>	<b>3,772,000</b>	<b>25,621,000</b>	<b>57,497</b>	<b>96,666</b>	<b>5,683</b>	<b>190,557</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,700,896)</b>	<b>117,003</b>	<b>(51,641)</b>	<b>(131,331)</b>	<b>(12,775,000)</b>	<b>25,621,000</b>	<b>24,133</b>	<b>147,948</b>	<b>(7,232)</b>	<b>(31,500)</b>
Operating Transfers In	52,257,420	—	—	—	—	—	—	—	—	—
Operating Transfers Out	61,109,632	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(12,553,108)</b>	<b>\$117,003</b>	<b>\$(51,641)</b>	<b>\$(131,331)</b>	<b>\$(12,775,000)</b>	<b>\$25,621,000</b>	<b>\$24,133</b>	<b>\$147,948</b>	<b>\$(7,232)</b>	<b>\$(31,500)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Jurupa Community Services District	Kensington Square Sewer Maintenance District	Kern Sanitation Authority (Kern)	Kettleman City Community Services District	Keyes Community Services District	Kings County Waste Management Authority	Kirkwood Meadows Public Utilities District	Knights Landing Community Services District	Laguna County Sanitation District (Santa Barbara)	Lake Arrowhead Community Services District
<b>Operating Revenues</b>										
Service Charges	\$3,758,109	\$21,511	\$137,999	\$388,524	\$262,414	\$6,852,759	\$475,147	\$65,587	\$2,858,711	\$4,237,758
Connection Fees	—	—	104,396	1,150	12,390	—	6,030	2,750	469,321	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	138,226	—	41,115	—	—	1,209,442	40,153	2,143	135,459	307,455
Sales	—	—	364,039	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,896,335</b>	<b>21,511</b>	<b>647,549</b>	<b>389,674</b>	<b>274,804</b>	<b>8,062,201</b>	<b>521,330</b>	<b>70,480</b>	<b>3,463,491</b>	<b>4,545,213</b>
<b>Operating Expenses</b>										
Sewage Collection	406,170	2,343	255,479	35,886	74,187	—	12,860	21,315	319,715	714,904
Sewage Treatment	2,248,400	15,496	761,014	53,830	—	—	346,831	—	1,332,145	1,639,195
Sewage Disposal	—	—	—	26,915	165,085	—	—	—	532,858	186,350
Solid Waste Disposal	—	—	30,361	151,558	—	2,156,135	42,853	—	—	—
Administration and General	333,351	5,641	304,581	62,801	50,014	2,027,996	251,832	22,784	399,643	1,223,386
Depreciation and Amortization	1,143,089	279	327,386	85,461	40,110	144,000	147,355	11,278	240,419	1,310,869
Other Operating Expenses	—	504	172,254	—	—	2,838,867	—	—	79,929	128,658
<b>Total Operating Expenses</b>	<b>4,131,010</b>	<b>24,263</b>	<b>1,851,075</b>	<b>416,451</b>	<b>329,396</b>	<b>7,166,998</b>	<b>801,731</b>	<b>55,377</b>	<b>2,904,709</b>	<b>5,203,362</b>
<b>Operating Income (Loss)</b>	<b>(234,675)</b>	<b>(2,752)</b>	<b>(1,203,526)</b>	<b>(26,777)</b>	<b>(54,592)</b>	<b>895,203</b>	<b>(280,401)</b>	<b>15,103</b>	<b>558,782</b>	<b>(658,149)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,013,559	3,977	89,625	14,652	40,308	51,800	112,337	10,136	86,943	320,236
Rents, Leases, and Franchises	9,105	—	105,409	—	—	11,067	15,577	—	78,283	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,470,998	6,238	—	10,494	11,576	—	199,694	4,433	—	1,939,969
Voter Approved Taxes	—	—	—	—	—	—	—	15,243	—	—
Property Assessments	—	—	1,670,500	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	26	—	—	—	—	—	2	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	22,648	62	—	319	136	—	10,510	232	—	39,500
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	379,389	—	—	—	—	—	14,891	586	—	402
<b>Total Non-Operating Revenues</b>	<b>2,895,699</b>	<b>10,303</b>	<b>1,865,534</b>	<b>25,465</b>	<b>52,020</b>	<b>62,867</b>	<b>353,009</b>	<b>30,632</b>	<b>165,226</b>	<b>2,300,107</b>
<b>Non-Operating Expenses</b>										
Interest Expense	776,100	—	—	—	—	771,250	10,289	3,550	49,833	902,662
Other Non-Operating Expenses	12,606	—	—	645	52,553	—	45,909	—	6,148,936	131,593
<b>Total Non-Operating Expenses</b>	<b>788,706</b>	<b>—</b>	<b>—</b>	<b>645</b>	<b>52,553</b>	<b>771,250</b>	<b>56,198</b>	<b>3,550</b>	<b>6,198,769</b>	<b>1,034,255</b>
<b>Non-Operating Income (Loss)</b>	<b>2,106,993</b>	<b>10,303</b>	<b>1,865,534</b>	<b>24,820</b>	<b>(533)</b>	<b>(708,383)</b>	<b>296,811</b>	<b>27,082</b>	<b>(6,033,543)</b>	<b>1,265,852</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,872,318</b>	<b>7,551</b>	<b>662,008</b>	<b>(1,957)</b>	<b>(55,125)</b>	<b>186,820</b>	<b>16,410</b>	<b>42,185</b>	<b>(5,474,761)</b>	<b>607,703</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	6,361	—	—
<b>Net Income (Loss)</b>	<b>\$1,872,318</b>	<b>\$7,551</b>	<b>\$662,008</b>	<b>\$(1,957)</b>	<b>\$(55,125)</b>	<b>\$186,820</b>	<b>\$16,410</b>	<b>\$35,824</b>	<b>\$(5,474,761)</b>	<b>\$607,703</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lake Berryessa Resort Improvement District	Lake Canyon Community Services District	Lake County Sanitation District	Lake Hemet Municipal Water District	Lake Oroville Area Public Utility District	Lake Shastina Community Services District	Lakeside County Sanitation District (San Diego)	Lamont Public Utility District	Las Gallinas Valley Sanitary District (Marin)	Las Virgenes Municipal Water District
<b>Operating Revenues</b>										
Service Charges	\$18,715	\$—	\$40,578	\$440,713	\$542,970	\$177,192	\$3,730,600	\$660,854	\$2,227,967	\$8,489,704
Connection Fees	—	—	523,719	—	35,435	127,018	136,361	3,678	79,626	376,200
Service Type Assessment	—	—	—	—	45,085	—	—	—	—	—
Other Services	—	—	—	13,954	22,231	2,659	117,997	—	96,078	7,935
Sales	—	—	3,000,778	—	—	—	—	11,627	—	—
<b>Total Operating Revenues</b>	<b>18,715</b>	<b>—</b>	<b>3,565,075</b>	<b>454,667</b>	<b>645,721</b>	<b>306,869</b>	<b>3,984,958</b>	<b>676,159</b>	<b>2,403,671</b>	<b>8,873,839</b>
<b>Operating Expenses</b>										
Sewage Collection	30,665	—	1,104,445	—	398,178	123,566	345,903	—	403,532	239,258
Sewage Treatment	12,008	—	769,114	—	—	—	—	276,780	1,323,438	2,334,629
Sewage Disposal	46,319	—	421,464	107,552	—	—	2,527,737	—	257,093	1,216,662
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	1,074,764
Administration and General	5,098	19,789	1,157,688	—	413,730	54,216	976,582	81,762	914,236	3,809,109
Depreciation and Amortization	17,103	60,204	—	270,098	279,376	88,904	316,641	33,873	1,225,241	4,077,559
Other Operating Expenses	—	13,002	—	—	—	—	—	182,676	—	—
<b>Total Operating Expenses</b>	<b>111,193</b>	<b>92,995</b>	<b>3,452,711</b>	<b>377,650</b>	<b>1,091,284</b>	<b>266,686</b>	<b>4,166,863</b>	<b>575,091</b>	<b>4,123,540</b>	<b>12,751,981</b>
<b>Operating Income (Loss)</b>	<b>(92,478)</b>	<b>(92,995)</b>	<b>112,364</b>	<b>77,017</b>	<b>(445,563)</b>	<b>40,183</b>	<b>(181,905)</b>	<b>101,068</b>	<b>(1,719,869)</b>	<b>(3,878,142)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,706	9,147	91,614	—	48,374	9,799	350,385	—	307,201	256,071
Rents, Leases, and Franchises	—	—	—	—	—	—	—	32,455	6,000	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	8,478	—	—	16,161	178,321	—	—	—	490,408	—
Voter Approved Taxes	—	—	136,551	—	—	—	—	—	—	520,037
Property Assessments	88,689	59,103	—	—	—	—	—	25,904	—	—
Special Assessments	—	—	—	1,118	—	—	—	—	—	—
Prior Year and Penalties	—	—	86,428	1,609	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	115,841	—	—	—	—	—	—	—	—	—
State	114,661	—	134,121	410	4,524	—	—	—	5,375	22,613
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	(151,994)	—	152,895	5,467	—	—	—	92,006
<b>Total Non-Operating Revenues</b>	<b>329,375</b>	<b>68,250</b>	<b>296,720</b>	<b>19,298</b>	<b>384,114</b>	<b>15,266</b>	<b>350,385</b>	<b>58,359</b>	<b>808,984</b>	<b>890,727</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,736	18,853	76,500	—	—	—	—	47,618	—	2,020,661
Other Non-Operating Expenses	10,526	—	—	1,387	—	—	—	7,879	—	495,974
<b>Total Non-Operating Expenses</b>	<b>13,262</b>	<b>18,853</b>	<b>76,500</b>	<b>1,387</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>55,497</b>	<b>—</b>	<b>2,516,635</b>
<b>Non-Operating Income (Loss)</b>	<b>316,113</b>	<b>49,397</b>	<b>220,220</b>	<b>17,911</b>	<b>384,114</b>	<b>15,266</b>	<b>350,385</b>	<b>2,862</b>	<b>808,984</b>	<b>(1,625,908)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>223,635</b>	<b>(43,598)</b>	<b>332,584</b>	<b>94,928</b>	<b>(61,449)</b>	<b>55,449</b>	<b>168,480</b>	<b>103,930</b>	<b>(910,885)</b>	<b>(5,504,050)</b>
Operating Transfers In	88,194	—	—	—	—	—	—	—	—	3,416,977
Operating Transfers Out	88,194	—	—	67,413	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$223,635</b>	<b>\$(43,598)</b>	<b>\$332,584</b>	<b>\$27,515</b>	<b>\$(61,449)</b>	<b>\$55,449</b>	<b>\$168,480</b>	<b>\$103,930</b>	<b>\$(910,885)</b>	<b>\$(2,087,073)</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lassen County Water Works District No. 1	Laton Community Services District	Le Grand Community Services District	Leavitt Lake Community Service District	Lee Lake Water District	Lemon Cove Sanitary District (Tulare)	Lemon Grove County Sanitation District (San Diego)	Leucadia Wastewater District	Lincoln Village Maintenance District (San Joaquin)	Linda County Water District
<b>Operating Revenues</b>										
Service Charges	\$33,478	\$184,347	\$193,829	\$47,282	\$719,086	\$4,649	\$3,894,501	\$4,426,454	\$—	\$357
Connection Fees	—	—	—	—	28,872	—	16,050	1,340,767	—	164,808
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	610	—	1,238	—	262,353	—	—	334,947	—	—
Sales	—	—	—	—	—	—	—	102,438	—	829,792
<b>Total Operating Revenues</b>	<b>34,088</b>	<b>184,347</b>	<b>195,067</b>	<b>47,282</b>	<b>1,010,311</b>	<b>4,649</b>	<b>3,910,551</b>	<b>6,204,606</b>	<b>—</b>	<b>994,957</b>
<b>Operating Expenses</b>										
Sewage Collection	4,941	66,244	—	—	11,265	—	669,304	1,228,240	—	117,836
Sewage Treatment	—	66,244	—	2,320	343,595	—	—	1,198,498	—	117,837
Sewage Disposal	—	—	—	28,421	163,349	—	2,123,425	—	—	117,837
Solid Waste Disposal	—	75,709	—	—	45,062	—	—	—	544,225	—
Administration and General	30,521	24,244	116,992	16,287	290,609	4,959	602,031	1,344,405	—	292,308
Depreciation and Amortization	3,000	30,548	86,448	18,291	611,645	3,463	107,166	2,143,507	—	348,016
Other Operating Expenses	2,595	—	—	—	—	2,107	25,622	—	—	—
<b>Total Operating Expenses</b>	<b>41,057</b>	<b>262,989</b>	<b>203,440</b>	<b>65,319</b>	<b>1,465,525</b>	<b>10,529</b>	<b>3,527,548</b>	<b>5,914,650</b>	<b>544,225</b>	<b>993,834</b>
<b>Operating Income (Loss)</b>	<b>(6,969)</b>	<b>(78,642)</b>	<b>(8,373)</b>	<b>(18,037)</b>	<b>(455,214)</b>	<b>(5,880)</b>	<b>383,003</b>	<b>289,956</b>	<b>(544,225)</b>	<b>1,123</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,927	5,039	3,810	582	42,978	1,740	92,031	1,889,311	—	59,457
Rents, Leases, and Franchises	—	—	1,500	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	29,184	4,884	—	18,295	1,907	—	732,523	—	—
Voter Approved Taxes	2,931	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	432	544,225	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	755	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	36,519	—	—	—	—	—	475,891	—	—
State	182	667	201	—	411	39	—	10,544	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	884	—	—	1,816	—	—	332,850	—	2,820
<b>Total Non-Operating Revenues</b>	<b>6,040</b>	<b>72,293</b>	<b>10,395</b>	<b>582</b>	<b>64,255</b>	<b>3,686</b>	<b>92,031</b>	<b>3,441,551</b>	<b>544,225</b>	<b>62,277</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,225	—	48,752	—	2,318	—	—	374,252	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	616,433	185,693	—	322
<b>Total Non-Operating Expenses</b>	<b>1,225</b>	<b>—</b>	<b>48,752</b>	<b>—</b>	<b>2,318</b>	<b>—</b>	<b>616,433</b>	<b>559,945</b>	<b>—</b>	<b>322</b>
<b>Non-Operating Income (Loss)</b>	<b>4,815</b>	<b>72,293</b>	<b>(38,357)</b>	<b>582</b>	<b>61,937</b>	<b>3,686</b>	<b>(524,402)</b>	<b>2,881,606</b>	<b>544,225</b>	<b>61,955</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,154)</b>	<b>(6,349)</b>	<b>(46,730)</b>	<b>(17,455)</b>	<b>(393,277)</b>	<b>(2,194)</b>	<b>(141,399)</b>	<b>3,171,562</b>	<b>—</b>	<b>63,078</b>
Operating Transfers In	—	9,450	—	—	—	—	—	—	—	—
Operating Transfers Out	—	3,101	—	—	—	—	—	—	—	63,078
<b>Net Income (Loss)</b>	<b>\$(2,154)</b>	<b>\$—</b>	<b>\$(46,730)</b>	<b>\$(17,455)</b>	<b>\$(393,277)</b>	<b>\$(2,194)</b>	<b>\$(141,399)</b>	<b>\$3,171,562</b>	<b>\$—</b>	<b>\$—</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Linden County Water District	Livermore-Amador Valley Water Management Agency	Lockeford Community Services District	Loleta Community Services District	London Community Services District	Lone Pine Community Services District	Los Alamos Community Services District	Los Osos Community Services District	Lost Hills Utility District (Kern)	Madison Community Services District
<b>Operating Revenues</b>										
Service Charges	\$138,903	\$10,386,350	\$163,072	\$77,275	\$103,884	\$127,504	\$207,888	\$145,723	\$85,827	\$41,281
Connection Fees	—	—	12,660	—	4,170	—	—	—	10,631	2,883
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	8,558	—	—	—	—	7,377	551	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>138,903</b>	<b>10,386,350</b>	<b>184,290</b>	<b>77,275</b>	<b>108,054</b>	<b>127,504</b>	<b>207,888</b>	<b>153,100</b>	<b>97,009</b>	<b>44,164</b>
<b>Operating Expenses</b>										
Sewage Collection	83,946	—	27,368	15,742	27,557	—	—	—	—	21,985
Sewage Treatment	35,977	—	27,368	15,073	—	89,163	96,379	—	50,761	—
Sewage Disposal	—	2,733,941	—	51,410	13,779	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	16,969	400,689	127,718	96,991	60,522	9,646	108,146	55,610	9,806	23,480
Depreciation and Amortization	37,113	—	55,567	7,194	23,823	—	70,142	—	71,055	7,405
Other Operating Expenses	—	32,732	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>174,005</b>	<b>3,167,362</b>	<b>238,021</b>	<b>186,410</b>	<b>125,681</b>	<b>98,809</b>	<b>274,667</b>	<b>55,610</b>	<b>131,622</b>	<b>52,870</b>
<b>Operating Income (Loss)</b>	<b>(35,102)</b>	<b>7,218,988</b>	<b>(53,731)</b>	<b>(109,135)</b>	<b>(17,627)</b>	<b>28,695</b>	<b>(66,779)</b>	<b>97,490</b>	<b>(34,613)</b>	<b>(8,706)</b>
<b>Non-Operating Revenues</b>										
Interest Income	7,102	4,672,043	15,005	7,029	6,662	6,157	1,606	—	16,623	709
Rents, Leases, and Franchises	—	—	13,200	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	43,814	—	—	9,119	—	—	—	—	—	—
Voter Approved Taxes	11,368	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	14,081	—	—	—
Special Assessments	—	—	—	—	—	—	59	—	—	—
Prior Year and Penalties	—	—	—	145	—	—	1,330	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	352	—	25,000	259	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	83,718	5,646	—	—	11,382	—	—	1,160
<b>Total Non-Operating Revenues</b>	<b>62,636</b>	<b>4,672,043</b>	<b>136,923</b>	<b>22,198</b>	<b>6,662</b>	<b>6,157</b>	<b>28,458</b>	<b>—</b>	<b>16,623</b>	<b>1,869</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,010	7,052,950	16,510	—	3,910	—	2,088	—	11,000	—
Other Non-Operating Expenses	—	580,233	—	25	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>2,010</b>	<b>7,633,183</b>	<b>16,510</b>	<b>25</b>	<b>3,910</b>	<b>—</b>	<b>2,088</b>	<b>—</b>	<b>11,000</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>60,626</b>	<b>(2,961,140)</b>	<b>120,413</b>	<b>22,173</b>	<b>2,752</b>	<b>6,157</b>	<b>26,370</b>	<b>—</b>	<b>5,623</b>	<b>1,869</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>25,524</b>	<b>4,257,848</b>	<b>66,682</b>	<b>(86,962)</b>	<b>(14,875)</b>	<b>34,852</b>	<b>(40,409)</b>	<b>97,490</b>	<b>(28,990)</b>	<b>(6,837)</b>
Operating Transfers In	—	—	—	—	—	—	—	16,834	—	6,290
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$25,524</b>	<b>\$4,257,848</b>	<b>\$66,682</b>	<b>\$(86,962)</b>	<b>\$(14,875)</b>	<b>\$34,852</b>	<b>\$(40,409)</b>	<b>\$114,324</b>	<b>\$(28,990)</b>	<b>\$(547)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 1 (Mariposa)	Maintenance District No. 19 (Madera)	Maintenance District No. 22 (Madera)	Maintenance District No. 24 (Madera)	Maintenance District No. 27 (Madera)	Maintenance District No. 28 (Madera)	Maintenance District No. 36 (Madera)	Maintenance District No. 37 (Madera)	Maintenance District No. 6 (Madera)	Maintenance District No. 7 (Madera)
<b>Operating Revenues</b>										
Service Charges	\$50,247	\$32,896	\$450,678	\$13,873	\$90,394	\$7,035	\$2,067	\$57,890	\$3,485	\$—
Connection Fees	—	—	—	—	—	—	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	2,975	—	—
Other Services	7,181	—	—	—	—	—	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>57,428</b>	<b>32,896</b>	<b>450,678</b>	<b>13,873</b>	<b>90,394</b>	<b>7,035</b>	<b>2,067</b>	<b>60,865</b>	<b>3,485</b>	<b>—</b>
<b>Operating Expenses</b>										
Sewage Collection	—	8,834	75,786	10,458	23,391	1,902	8	2,324	7,225	7,790
Sewage Treatment	—	17,667	151,573	20,917	46,782	3,804	16	4,648	14,449	15,580
Sewage Disposal	8,848	8,834	75,786	10,458	23,391	1,902	8	2,324	7,225	7,790
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	41,160	2,702	212,985	972	19,800	214	1,377	1,995	1,185	1,289
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	1,200	2,700	—	2,700	2,851	450	—	—	2,700	2,700
<b>Total Operating Expenses</b>	<b>51,208</b>	<b>40,737</b>	<b>516,130</b>	<b>45,505</b>	<b>116,215</b>	<b>8,272</b>	<b>1,409</b>	<b>11,291</b>	<b>32,784</b>	<b>35,149</b>
<b>Operating Income (Loss)</b>	<b>6,220</b>	<b>(7,841)</b>	<b>(65,452)</b>	<b>(31,632)</b>	<b>(25,821)</b>	<b>(1,237)</b>	<b>658</b>	<b>49,574</b>	<b>(29,299)</b>	<b>(35,149)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,449	9,121	27,920	980	8,040	533	2	6,387	5,715	4,067
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,711	60,641	9,190	84	1,375	—	—	28,012	14,719
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(26)	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	51	813	175	—	23	—	—	540	283
Other Governmental Agencies	—	1	—	4	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	3,172	—	22,619	—	—	—	11	—
<b>Total Non-Operating Revenues</b>	<b>1,449</b>	<b>11,884</b>	<b>92,520</b>	<b>10,349</b>	<b>30,743</b>	<b>1,931</b>	<b>2</b>	<b>6,387</b>	<b>34,278</b>	<b>19,069</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	5,507	—	—	—	297	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,507</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>297</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,449</b>	<b>11,884</b>	<b>92,520</b>	<b>10,349</b>	<b>25,236</b>	<b>1,931</b>	<b>2</b>	<b>6,387</b>	<b>33,981</b>	<b>19,069</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>7,669</b>	<b>4,043</b>	<b>27,068</b>	<b>(21,283)</b>	<b>(585)</b>	<b>694</b>	<b>660</b>	<b>55,961</b>	<b>4,682</b>	<b>(16,080)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$7,669</b>	<b>\$4,043</b>	<b>\$27,068</b>	<b>\$(21,283)</b>	<b>\$(585)</b>	<b>\$694</b>	<b>\$660</b>	<b>\$55,961</b>	<b>\$4,682</b>	<b>\$(16,080)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 8 (Madera)	Malaga County Water District	Malibu Garbage Disposal District	Mammoth County Water District	Manila Community Services District	Marina Coast Water District	Marina Sewer Maintenance District	Mariposa County Water Agency	Mariposa Public Utility District	Markleeville Public Utility District
<b>Operating Revenues</b>										
Service Charges	\$69,309	\$567,707	\$338,861	\$1,617,966	\$145,901	\$204,098	\$893,826	\$—	\$295,605	\$29,778
Connection Fees	—	8,162	—	—	—	—	—	—	8,525	—
Service Type Assessment	—	—	—	—	—	—	—	—	24,177	—
Other Services	—	470	—	150,884	—	150,474	—	—	—	—
Sales	—	—	—	—	—	1,303,927	—	—	—	—
<b>Total Operating Revenues</b>	<b>69,309</b>	<b>576,339</b>	<b>338,861</b>	<b>1,768,850</b>	<b>145,901</b>	<b>1,658,499</b>	<b>893,826</b>	<b>—</b>	<b>328,307</b>	<b>29,778</b>
<b>Operating Expenses</b>										
Sewage Collection	17,731	159,380	—	—	—	495,700	—	—	4,213	—
Sewage Treatment	35,462	154,365	—	—	19,944	—	—	—	49,630	—
Sewage Disposal	17,731	—	—	1,056,541	19,716	—	—	—	—	—
Solid Waste Disposal	—	31,113	—	—	—	—	—	—	—	—
Administration and General	2,854	302,124	787,792	980,510	38,049	342,991	841,147	—	191,870	6,909
Depreciation and Amortization	—	198,133	—	936,776	239,650	273,045	—	—	79,726	9,412
Other Operating Expenses	2,700	—	—	—	45,822	—	—	—	—	14,759
<b>Total Operating Expenses</b>	<b>76,478</b>	<b>845,115</b>	<b>787,792</b>	<b>2,973,827</b>	<b>363,181</b>	<b>1,111,736</b>	<b>841,147</b>	<b>—</b>	<b>325,439</b>	<b>31,080</b>
<b>Operating Income (Loss)</b>	<b>(7,169)</b>	<b>(268,776)</b>	<b>(448,931)</b>	<b>(1,204,977)</b>	<b>(217,280)</b>	<b>546,763</b>	<b>52,679</b>	<b>—</b>	<b>2,868</b>	<b>(1,302)</b>
<b>Non-Operating Revenues</b>										
Interest Income	11,214	5,571	41,146	216,144	5,684	12,225	145,991	1,325	20,468	731
Rents, Leases, and Franchises	—	2,400	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	10,567	—	264,043	1,026,840	—	—	—	—	45,615	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	16,262	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(6)	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	151	—	3,348	7,885	—	—	—	—	809	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	2	—	—	1,420	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>21,928</b>	<b>7,971</b>	<b>308,537</b>	<b>1,252,289</b>	<b>5,684</b>	<b>12,225</b>	<b>145,991</b>	<b>1,325</b>	<b>83,154</b>	<b>731</b>
<b>Non-Operating Expenses</b>										
Interest Expense	6,090	81,038	—	169,711	—	1,413	—	—	8,711	310
Other Non-Operating Expenses	6,463	—	—	2,130	—	—	—	—	120	—
<b>Total Non-Operating Expenses</b>	<b>12,553</b>	<b>81,038</b>	<b>—</b>	<b>171,841</b>	<b>—</b>	<b>1,413</b>	<b>—</b>	<b>—</b>	<b>8,831</b>	<b>310</b>
<b>Non-Operating Income (Loss)</b>	<b>9,375</b>	<b>(73,067)</b>	<b>308,537</b>	<b>1,080,448</b>	<b>5,684</b>	<b>10,812</b>	<b>145,991</b>	<b>1,325</b>	<b>74,323</b>	<b>421</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,206</b>	<b>(341,843)</b>	<b>(140,394)</b>	<b>(124,529)</b>	<b>(211,596)</b>	<b>557,575</b>	<b>198,670</b>	<b>1,325</b>	<b>77,191</b>	<b>(881)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	94,486
Operating Transfers Out	—	23,667	—	—	—	—	—	—	—	94,486
<b>Net Income (Loss)</b>	<b>\$2,206</b>	<b>\$(365,510)</b>	<b>\$(140,394)</b>	<b>\$(124,529)</b>	<b>\$(211,596)</b>	<b>\$557,575</b>	<b>\$198,670</b>	<b>\$1,325</b>	<b>\$77,191</b>	<b>\$(881)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Martell County Service Area (Amador)	Maxwell Public Utility District	McCallister Ranch Irrigation District	McCloud Community Services District	McKinleyville Community Services District	Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino City Community Services District	Mendocino County Waterworks District No. 2	Mesa Community Services District	Mesa Heights Garbage Disposal District
<b>Operating Revenues</b>										
Service Charges	\$145,100	\$55,567	\$—	\$554,083	\$1,088,061	\$—	\$309,955	\$60,312	\$—	\$861,284
Connection Fees	—	—	—	7,800	218,803	—	400	9,859	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	7,566	—
Other Services	—	—	—	2,402	34,832	—	—	—	315	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>145,100</b>	<b>55,567</b>	<b>—</b>	<b>564,285</b>	<b>1,341,696</b>	<b>—</b>	<b>310,355</b>	<b>70,171</b>	<b>7,881</b>	<b>861,284</b>
<b>Operating Expenses</b>										
Sewage Collection	—	140,378	—	106,760	164,589	—	6,902	—	—	—
Sewage Treatment	262,676	—	—	—	139,999	—	126,459	69,851	504	—
Sewage Disposal	—	—	—	—	16,898	—	—	—	—	—
Solid Waste Disposal	—	—	—	159,481	—	—	23,850	—	—	—
Administration and General	4,065	21,693	110,420	153,347	421,506	—	121,702	—	3,048	1,032,310
Depreciation and Amortization	—	7,945	804	52,235	352,086	—	74,861	37,065	—	—
Other Operating Expenses	—	—	—	—	—	6,277	—	7,549	—	—
<b>Total Operating Expenses</b>	<b>266,741</b>	<b>170,016</b>	<b>111,224</b>	<b>471,823</b>	<b>1,095,078</b>	<b>6,277</b>	<b>353,774</b>	<b>114,465</b>	<b>3,552</b>	<b>1,032,310</b>
<b>Operating Income (Loss)</b>	<b>(121,641)</b>	<b>(114,449)</b>	<b>(111,224)</b>	<b>92,462</b>	<b>246,618</b>	<b>(6,277)</b>	<b>(43,419)</b>	<b>(44,294)</b>	<b>4,329</b>	<b>(171,026)</b>
<b>Non-Operating Revenues</b>										
Interest Income	22,268	—	209	8,984	42,050	—	497	22,031	723	22,369
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	19,301	—	1,201	—	—	—	245,085
Voter Approved Taxes	—	—	—	—	—	—	25,603	—	—	—
Property Assessments	—	—	—	—	—	—	—	12,001	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	4	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	2,708,149	—	—	—	—	—	—
State	—	—	—	2,016,005	—	21	—	—	—	2,992
Other Governmental Agencies	110,000	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,601,906	225,430	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>132,268</b>	<b>—</b>	<b>209</b>	<b>6,354,349</b>	<b>267,480</b>	<b>1,222</b>	<b>26,100</b>	<b>34,032</b>	<b>723</b>	<b>270,446</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	144,101	—	11,875	18,569	—	—
Other Non-Operating Expenses	—	—	—	—	7,506	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>151,607</b>	<b>—</b>	<b>11,875</b>	<b>18,569</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>132,268</b>	<b>—</b>	<b>209</b>	<b>6,354,349</b>	<b>115,873</b>	<b>1,222</b>	<b>14,225</b>	<b>15,463</b>	<b>723</b>	<b>270,446</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>10,627</b>	<b>(114,449)</b>	<b>(111,015)</b>	<b>6,446,811</b>	<b>362,491</b>	<b>(5,055)</b>	<b>(29,194)</b>	<b>(28,831)</b>	<b>5,052</b>	<b>99,420</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$10,627</b>	<b>\$(114,449)</b>	<b>\$(111,015)</b>	<b>\$6,446,811</b>	<b>\$362,491</b>	<b>\$(5,055)</b>	<b>\$(29,194)</b>	<b>\$(28,831)</b>	<b>\$5,052</b>	<b>\$99,420</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Midway City Sanitary District (Orange)	Midway Community Services District	Minter Field Airport District	Miranda Community Services District	Mission Hills Community Services District	Mission Springs Water District	Mojave Desert and Mountain Integrated Waste Management Authority	Mojave Public Utility District	Mokelumne Hill Sanitary District (Calaveras)	Montalvo Municipal Improvement District
<b>Operating Revenues</b>										
Service Charges	\$2,467,074	\$18,779	\$56,869	\$42,447	\$422,579	\$1,013,351	\$1,095,244	\$178,827	\$69,347	\$212,906
Connection Fees	12,875	—	—	—	—	—	—	—	—	2,175
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	9,544	—	—	—	—	19,055	416,637	720	1,215	9,850
Sales	—	323	—	—	—	—	1,116,908	—	—	—
<b>Total Operating Revenues</b>	<b>2,489,493</b>	<b>19,102</b>	<b>56,869</b>	<b>42,447</b>	<b>422,579</b>	<b>1,032,406</b>	<b>2,628,789</b>	<b>179,547</b>	<b>70,562</b>	<b>224,931</b>
<b>Operating Expenses</b>										
Sewage Collection	992,999	—	45,682	32,156	26,959	23,104	—	39,289	48,595	371,131
Sewage Treatment	—	—	—	—	71,922	473,374	—	68,353	11,683	—
Sewage Disposal	—	—	—	—	34,900	—	—	—	—	—
Solid Waste Disposal	2,329,930	—	—	—	5,000	—	—	—	—	—
Administration and General	642,169	18,365	—	33	128,744	400,463	70,356	113,014	41,678	165,228
Depreciation and Amortization	587,901	19,858	—	54,504	104,355	396,750	135,125	74,483	17,342	57,540
Other Operating Expenses	—	8,127	—	—	10,450	—	2,060,680	—	—	—
<b>Total Operating Expenses</b>	<b>4,552,999</b>	<b>46,350</b>	<b>45,682</b>	<b>86,693</b>	<b>382,330</b>	<b>1,293,691</b>	<b>2,266,161</b>	<b>295,139</b>	<b>119,298</b>	<b>593,899</b>
<b>Operating Income (Loss)</b>	<b>(2,063,506)</b>	<b>(27,248)</b>	<b>11,187</b>	<b>(44,246)</b>	<b>40,249</b>	<b>(261,285)</b>	<b>362,628</b>	<b>(115,592)</b>	<b>(48,736)</b>	<b>(368,968)</b>
<b>Non-Operating Revenues</b>										
Interest Income	190,339	2,155	—	1,976	63,725	74,342	10,394	—	11,328	29,546
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	11,584
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,427,248	2,759	—	—	—	313,245	—	—	13,380	186,752
Voter Approved Taxes	—	697	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	760
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	1,229,427	—	—	—	—
State	18,654	74	—	—	—	3,802	—	—	255	2,766
Other Governmental Agencies	177,511	—	—	—	—	—	—	—	4,185	—
Other Non-Operating Revenues	44,055	—	5,550	—	193	590,786	316,137	—	—	(82)
<b>Total Non-Operating Revenues</b>	<b>1,857,807</b>	<b>5,685</b>	<b>5,550</b>	<b>1,976</b>	<b>63,918</b>	<b>2,211,602</b>	<b>326,531</b>	<b>—</b>	<b>29,148</b>	<b>231,326</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	34,700	219,377	462,624	—	7,304	—
Other Non-Operating Expenses	—	—	—	—	26,862	398,607	6,528	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>61,562</b>	<b>617,984</b>	<b>469,152</b>	<b>—</b>	<b>7,304</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,857,807</b>	<b>5,685</b>	<b>5,550</b>	<b>1,976</b>	<b>2,356</b>	<b>1,593,618</b>	<b>(142,621)</b>	<b>—</b>	<b>21,844</b>	<b>231,326</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(205,699)</b>	<b>(21,563)</b>	<b>16,737</b>	<b>(42,270)</b>	<b>42,605</b>	<b>1,332,333</b>	<b>220,007</b>	<b>(115,592)</b>	<b>(26,892)</b>	<b>(137,642)</b>
Operating Transfers In	—	—	—	88,439	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(205,699)</b>	<b>\$(21,563)</b>	<b>\$16,737</b>	<b>\$46,169</b>	<b>\$42,605</b>	<b>\$1,332,333</b>	<b>\$220,007</b>	<b>\$(115,592)</b>	<b>\$(26,892)</b>	<b>\$(137,642)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Montara Sanitary District (San Mateo)	Montecito Sanitary District (Santa Barbara)	Monterey Regional Waste Management Authority	Monterey Regional Waste Management District	Monterey Regional Water Pollution Control Agency District	Moss Landing County Sanitation District (Monterey)	Moulton-Niguel Water District	Mountain View Sanitary District (Contra Costa)	Municipal Sewer District No. 1 of the City of Ripon	Murphys Sanitary District (Calaveras)
<b>Operating Revenues</b>										
Service Charges	\$1,589,198	\$1,315,423	\$—	\$10,063,189	\$12,112,688	\$81,820	\$4,267,890	\$3,130,976	\$821,648	\$305,851
Connection Fees	—	96,876	—	—	—	—	128,677	496,791	—	25,000
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	381,907	2,400	—	1,562,412	1,275,996	—	897,961	10,546	729,333	—
Sales	—	—	—	1,525,468	—	—	3,960,261	—	—	—
<b>Total Operating Revenues</b>	<b>1,971,105</b>	<b>1,414,699</b>	<b>—</b>	<b>13,151,069</b>	<b>13,388,684</b>	<b>81,820</b>	<b>9,254,789</b>	<b>3,638,313</b>	<b>1,550,981</b>	<b>330,851</b>
<b>Operating Expenses</b>										
Sewage Collection	139,688	654,444	—	—	—	—	123,676	677,556	209,028	44,122
Sewage Treatment	621,924	886,043	—	—	—	—	3,841,049	1,540,701	171,023	84,428
Sewage Disposal	—	64,180	—	—	—	—	1,167,255	133,957	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	47,296	—	—
Administration and General	337,661	591,456	—	10,403,766	2,931,925	149,930	4,354,889	730,460	136,363	95,750
Depreciation and Amortization	231,738	—	—	2,196,159	6,310,292	—	6,808,774	663,052	—	105,538
Other Operating Expenses	—	—	—	—	9,099,831	—	550,354	—	—	83,042
<b>Total Operating Expenses</b>	<b>1,331,011</b>	<b>2,196,123</b>	<b>—</b>	<b>12,599,925</b>	<b>18,342,048</b>	<b>149,930</b>	<b>16,845,997</b>	<b>3,793,022</b>	<b>516,414</b>	<b>412,880</b>
<b>Operating Income (Loss)</b>	<b>640,094</b>	<b>(781,424)</b>	<b>—</b>	<b>551,144</b>	<b>(4,953,364)</b>	<b>(68,110)</b>	<b>(7,591,208)</b>	<b>(154,709)</b>	<b>1,034,567</b>	<b>(82,029)</b>
<b>Non-Operating Revenues</b>										
Interest Income	65,946	124,904	573,484	207,704	545,501	3,686	2,959,088	135,647	102,520	11,408
Rents, Leases, and Franchises	—	—	—	69,412	—	—	249,457	51,703	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	254,922	240,972	—	—	—	54,460	7,691,564	208,018	59,341	55,262
Voter Approved Taxes	—	—	—	—	—	—	2,930,067	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	986	203,420	—	—	(81)
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,494	2,885	—	—	—	523	105,832	7,000	1,038	926
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	126,959	—	86,916	2,122,167	—	391,821	35,850	—	—
<b>Total Non-Operating Revenues</b>	<b>323,362</b>	<b>495,720</b>	<b>573,484</b>	<b>364,032</b>	<b>2,667,668</b>	<b>59,655</b>	<b>14,531,249</b>	<b>438,218</b>	<b>162,899</b>	<b>67,515</b>
<b>Non-Operating Expenses</b>										
Interest Expense	59,075	—	573,484	573,484	863,090	21,100	2,999,314	193,752	144,439	—
Other Non-Operating Expenses	—	—	—	—	(11,424)	—	1,590,811	—	173,409	—
<b>Total Non-Operating Expenses</b>	<b>59,075</b>	<b>—</b>	<b>573,484</b>	<b>573,484</b>	<b>851,666</b>	<b>21,100</b>	<b>4,590,125</b>	<b>193,752</b>	<b>317,848</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>264,287</b>	<b>495,720</b>	<b>—</b>	<b>(209,452)</b>	<b>1,816,002</b>	<b>38,555</b>	<b>9,941,124</b>	<b>244,466</b>	<b>(154,949)</b>	<b>67,515</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>904,381</b>	<b>(285,704)</b>	<b>—</b>	<b>341,692</b>	<b>(3,137,362)</b>	<b>(29,555)</b>	<b>2,349,916</b>	<b>89,757</b>	<b>879,618</b>	<b>(14,514)</b>
Operating Transfers In	—	—	—	—	—	33,100	—	—	—	—
Operating Transfers Out	—	—	—	—	—	33,100	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$904,381</b>	<b>\$(285,704)</b>	<b>\$—</b>	<b>\$341,692</b>	<b>\$(3,137,362)</b>	<b>\$(29,555)</b>	<b>\$2,349,916</b>	<b>\$89,757</b>	<b>\$879,618</b>	<b>\$(14,514)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Murray Park Sewer Maintenance District	Murrieta Water District	Napa Berryessa Resort Improvement District	Napa Sanitation District	Needles Public Utility Authority	Newcastle Sanitary District (Placer)	Newell County Water District	Newhall County Water District	Niland Sanitary District (Imperial)	Nipomo Community Services District
<b>Operating Revenues</b>										
Service Charges	\$7,728	\$507,767	\$66,319	\$10,314,020	\$909,535	\$175,401	\$35,012	\$—	\$197,457	\$728,742
Connection Fees	—	—	17,325	2,893,475	—	—	—	—	—	—
Service Type Assessment	—	99,803	—	—	—	—	—	—	—	—
Other Services	—	—	3,221	218,707	—	—	—	—	—	43,661
Sales	—	—	—	97,765	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>7,728</b>	<b>607,570</b>	<b>86,865</b>	<b>13,523,967</b>	<b>909,535</b>	<b>175,401</b>	<b>35,012</b>	<b>—</b>	<b>197,457</b>	<b>772,403</b>
<b>Operating Expenses</b>										
Sewage Collection	25,098	415,612	81,365	—	—	—	10,641	55,259	—	327,388
Sewage Treatment	—	—	84,918	1,847,968	—	54,999	—	—	—	25,573
Sewage Disposal	—	—	23,412	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	9,857
Administration and General	—	—	10,295	4,184,838	—	69,350	13,706	—	140,194	129,743
Depreciation and Amortization	—	—	17,041	—	291,863	51,596	7,814	13,250	65,800	310,973
Other Operating Expenses	—	79,743	—	1,368,488	696,568	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>25,098</b>	<b>495,355</b>	<b>217,031</b>	<b>7,401,294</b>	<b>988,431</b>	<b>175,945</b>	<b>32,161</b>	<b>68,509</b>	<b>205,994</b>	<b>803,534</b>
<b>Operating Income (Loss)</b>	<b>(17,370)</b>	<b>112,215</b>	<b>(130,166)</b>	<b>6,122,673</b>	<b>(78,896)</b>	<b>(544)</b>	<b>2,851</b>	<b>(68,509)</b>	<b>(8,537)</b>	<b>(31,131)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,436	—	4,756	1,115,046	—	4,916	250	7,378	1,063	146,466
Rents, Leases, and Franchises	—	—	—	78,875	—	—	—	—	—	77,683
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	23,594	—	13,663	—	—	26,750	—	6,950	10,080	—
Voter Approved Taxes	—	—	70,000	—	—	—	—	97,702	—	—
Property Assessments	—	—	—	46,117	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	230	—	135	5	—	428	—	2,870	178	—
Other Governmental Agencies	3	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	5,940	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>25,263</b>	<b>—</b>	<b>88,554</b>	<b>1,245,983</b>	<b>—</b>	<b>32,094</b>	<b>250</b>	<b>114,900</b>	<b>11,321</b>	<b>224,149</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	1,608,829	—	11,997	—	19,786	26,071	—
Other Non-Operating Expenses	1,056	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>1,056</b>	<b>—</b>	<b>—</b>	<b>1,608,829</b>	<b>—</b>	<b>11,997</b>	<b>—</b>	<b>19,786</b>	<b>26,071</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>24,207</b>	<b>—</b>	<b>88,554</b>	<b>(362,846)</b>	<b>—</b>	<b>20,097</b>	<b>250</b>	<b>95,114</b>	<b>(14,750)</b>	<b>224,149</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>6,837</b>	<b>112,215</b>	<b>(41,612)</b>	<b>5,759,827</b>	<b>(78,896)</b>	<b>19,553</b>	<b>3,101</b>	<b>26,605</b>	<b>(23,287)</b>	<b>193,018</b>
Operating Transfers In	—	—	80,968	9,567,584	—	—	—	—	—	—
Operating Transfers Out	—	112,215	80,968	9,567,584	—	—	—	26,605	—	—
<b>Net Income (Loss)</b>	<b>\$6,837</b>	<b>\$—</b>	<b>\$(41,612)</b>	<b>\$5,759,827</b>	<b>\$(78,896)</b>	<b>\$19,553</b>	<b>\$3,101</b>	<b>\$—</b>	<b>\$(23,287)</b>	<b>\$193,018</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	North Marin Water District	North of the River Sanitary District No.1 (Kern)	North San Mateo County Sanitation District (San Mateo)	North Tahoe Public Utility District	Northeast Willows Community Service District	Northstar Community Services District	Novato Sanitary District (Marin)	Oak Knoll Sewer Maintenance District	Occidental County Sanitation District (Sonoma)	Oceano Community Services District
<b>Operating Revenues</b>										
Service Charges	\$120,779	\$1,778,596	\$12,541,647	\$671,197	\$—	\$1,023,609	\$3,413,834	\$37,119	\$243,397	\$489,366
Connection Fees	—	1,310,511	572,550	98,788	—	15,614	1,074,940	—	—	15,438
Service Type Assessment	—	—	—	—	93,377	—	—	—	—	—
Other Services	—	46,008	5,837	142,571	119	—	492,889	250	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>120,779</b>	<b>3,135,115</b>	<b>13,120,034</b>	<b>912,556</b>	<b>93,496</b>	<b>1,039,223</b>	<b>4,981,663</b>	<b>37,369</b>	<b>243,397</b>	<b>504,804</b>
<b>Operating Expenses</b>										
Sewage Collection	54,303	399,571	1,872,118	1,051,854	—	418,035	737,685	4,762	24,697	—
Sewage Treatment	—	821,218	6,197,104	62,666	—	—	1,791,250	22,561	270,293	—
Sewage Disposal	—	—	—	—	57,809	—	360,607	—	4,173	308,991
Solid Waste Disposal	—	—	—	—	—	224,367	246,504	—	—	25,881
Administration and General	12,371	307,742	3,279,385	1,105,274	19,324	314,055	1,465,143	775	70,853	168,440
Depreciation and Amortization	22,012	772,065	1,618,627	716,816	45,223	107,888	754,664	401	29,908	43,574
Other Operating Expenses	2,556	—	—	—	—	—	319,794	6,505	—	—
<b>Total Operating Expenses</b>	<b>91,242</b>	<b>2,300,596</b>	<b>12,967,234</b>	<b>2,936,610</b>	<b>122,356</b>	<b>1,064,345</b>	<b>5,675,647</b>	<b>35,004</b>	<b>399,924</b>	<b>546,886</b>
<b>Operating Income (Loss)</b>	<b>29,537</b>	<b>834,519</b>	<b>152,800</b>	<b>(2,024,054)</b>	<b>(28,860)</b>	<b>(25,122)</b>	<b>(693,984)</b>	<b>2,365</b>	<b>(156,527)</b>	<b>(42,082)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	381,724	511,718	118,991	6,706	8,388	350,873	2,694	3,912	18,037
Rents, Leases, and Franchises	—	—	—	13,500	—	—	82,517	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	27,359	133,697	929,535	2,511,498	3,244	—	1,315,856	2,180	—	78,367
Voter Approved Taxes	—	—	—	—	—	—	—	—	420	—
Property Assessments	—	—	—	—	—	—	—	—	380	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	8	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,336	2,057	9,478	36,541	70	—	14,387	22	—	103
Other Governmental Agencies	—	544,092	1,076,442	37,991	—	—	—	—	50,000	—
Other Non-Operating Revenues	—	463,930	357,388	—	—	—	931,120	—	—	65,672
<b>Total Non-Operating Revenues</b>	<b>30,695</b>	<b>1,525,500</b>	<b>2,884,561</b>	<b>2,718,521</b>	<b>10,020</b>	<b>8,388</b>	<b>2,694,753</b>	<b>4,904</b>	<b>54,712</b>	<b>162,179</b>
<b>Non-Operating Expenses</b>										
Interest Expense	7,915	1,043,537	155,530	—	—	—	152,444	—	—	6,070
Other Non-Operating Expenses	15,341	—	—	38,828	—	—	226,290	—	—	—
<b>Total Non-Operating Expenses</b>	<b>23,256</b>	<b>1,043,537</b>	<b>155,530</b>	<b>38,828</b>	<b>—</b>	<b>—</b>	<b>378,734</b>	<b>—</b>	<b>—</b>	<b>6,070</b>
<b>Non-Operating Income (Loss)</b>	<b>7,439</b>	<b>481,963</b>	<b>2,729,031</b>	<b>2,679,693</b>	<b>10,020</b>	<b>8,388</b>	<b>2,316,019</b>	<b>4,904</b>	<b>54,712</b>	<b>156,109</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>36,976</b>	<b>1,316,482</b>	<b>2,881,831</b>	<b>655,639</b>	<b>(18,840)</b>	<b>(16,734)</b>	<b>1,622,035</b>	<b>7,269</b>	<b>(101,815)</b>	<b>114,027</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	211,047
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$36,976</b>	<b>\$1,316,482</b>	<b>\$2,881,831</b>	<b>\$655,639</b>	<b>\$(18,840)</b>	<b>\$(16,734)</b>	<b>\$1,622,035</b>	<b>\$7,269</b>	<b>\$(101,815)</b>	<b>\$325,074</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ojai Valley Sanitary District (Ventura)	Olivehurst Public Utility District	Olivenhain Municipal Water District	Orange County Sanitation District	Oro Loma Sanitary District (Alameda)	Orosi Public Utility District	Otay Water District	Pacific Gardens Sanitary District (San Joaquin)	Padre Dam Municipal Water District	Pajaro County Sanitation District (Monterey)
<b>Operating Revenues</b>										
Service Charges	\$4,309,762	\$634,531	\$1,164,738	\$88,640,114	\$12,598,846	\$554,484	\$1,648,227	\$—	\$10,123,145	\$691,077
Connection Fees	189,455	—	—	10,145,758	939,611	112,979	—	—	—	—
Service Type Assessment	—	30,475	—	—	—	—	—	—	—	—
Other Services	337,717	12,665	479,488	523,866	148,693	7,659	—	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>4,836,934</b>	<b>677,671</b>	<b>1,644,226</b>	<b>99,309,738</b>	<b>13,687,150</b>	<b>675,122</b>	<b>1,648,227</b>	<b>—</b>	<b>10,123,145</b>	<b>691,077</b>
<b>Operating Expenses</b>										
Sewage Collection	1,108,390	—	472,712	13,466,699	1,271,478	23,352	—	—	499,099	—
Sewage Treatment	1,362,524	—	217,379	54,209,225	4,116,230	281,959	2,548,881	—	2,317,487	—
Sewage Disposal	—	—	—	7,518,138	433,857	—	—	—	6,078,470	—
Solid Waste Disposal	—	—	—	—	2,466,364	—	—	663,099	—	—
Administration and General	1,000,714	808,538	134,076	4,474,738	1,033,695	98,544	—	26,589	—	829,656
Depreciation and Amortization	1,608,533	142,543	136,261	43,694,310	2,318,383	254,918	1,588,514	—	484,182	—
Other Operating Expenses	—	—	(129,176)	—	426,657	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,080,161</b>	<b>951,081</b>	<b>831,252</b>	<b>123,363,110</b>	<b>12,066,664</b>	<b>658,773</b>	<b>4,137,395</b>	<b>689,688</b>	<b>9,379,238</b>	<b>829,656</b>
<b>Operating Income (Loss)</b>	<b>(243,227)</b>	<b>(273,410)</b>	<b>812,974</b>	<b>(24,053,372)</b>	<b>1,620,486</b>	<b>16,349</b>	<b>(2,489,168)</b>	<b>(689,688)</b>	<b>743,907</b>	<b>(138,579)</b>
<b>Non-Operating Revenues</b>										
Interest Income	368,026	27,657	168,295	25,888,943	864,345	116,415	—	17,539	172,627	31,530
Rents, Leases, and Franchises	—	—	—	28,727	547,736	—	—	—	—	47,923
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	297,945	—	—	44,022,436	—	21,896	—	55,130	—	130,603
Voter Approved Taxes	—	—	—	—	—	—	346,633	—	—	—
Property Assessments	—	—	—	—	—	—	—	773,544	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	(14)	—	3,125
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,400	—	—	569,060	—	471	1	1,091	—	1,237
Other Governmental Agencies	—	—	—	119,840	483,975	1,671	—	—	—	32,078
Other Non-Operating Revenues	64,442	—	159,413	557,139	697	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>734,813</b>	<b>27,657</b>	<b>327,708</b>	<b>71,186,145</b>	<b>1,896,753</b>	<b>140,453</b>	<b>346,634</b>	<b>847,290</b>	<b>172,627</b>	<b>246,496</b>
<b>Non-Operating Expenses</b>										
Interest Expense	773,493	—	—	12,731,179	290,629	17,635	92,211	—	95,554	20,250
Other Non-Operating Expenses	3,175	—	55,789	1,194,264	47,848	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>776,668</b>	<b>—</b>	<b>55,789</b>	<b>13,925,443</b>	<b>338,477</b>	<b>17,635</b>	<b>92,211</b>	<b>—</b>	<b>95,554</b>	<b>20,250</b>
<b>Non-Operating Income (Loss)</b>	<b>(41,855)</b>	<b>27,657</b>	<b>271,919</b>	<b>57,260,702</b>	<b>1,558,276</b>	<b>122,818</b>	<b>254,423</b>	<b>847,290</b>	<b>77,073</b>	<b>226,246</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(285,082)</b>	<b>(245,753)</b>	<b>1,084,893</b>	<b>33,207,330</b>	<b>3,178,762</b>	<b>139,167</b>	<b>(2,234,745)</b>	<b>157,602</b>	<b>820,980</b>	<b>87,667</b>
Operating Transfers In	—	—	—	—	—	—	2,234,745	30,000	—	34,250
Operating Transfers Out	—	—	—	—	—	—	—	30,000	—	34,250
<b>Net Income (Loss)</b>	<b>\$(285,082)</b>	<b>\$(245,753)</b>	<b>\$1,084,893</b>	<b>\$33,207,330</b>	<b>\$3,178,762</b>	<b>\$139,167</b>	<b>\$—</b>	<b>\$157,602</b>	<b>\$820,980</b>	<b>\$87,667</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Palmer Creek Community Services District	Pasatiempo-Rolling Woods Sewer Maintenance District (Santa Cruz)	Pauma Valley Community Services District	Pebble Beach Community Services District	Pine Valley County Sanitation District (San Diego)	Pinedale County Water District	Pinedale Public Utility District	Pixley Public Utility District	Placerville Municipal Sewer District No. 2	Planada Community Services District
<b>Operating Revenues</b>										
Service Charges	\$41,199	\$—	\$176,709	\$1,130,585	\$79,277	\$646,749	\$167,747	\$161,434	\$—	\$332,682
Connection Fees	—	—	7,500	35,074	2,153	9,300	2,550	—	—	24,456
Service Type Assessment	832	—	—	—	—	1,921	—	—	—	—
Other Services	1,319	—	—	4,625	—	—	11,403	46,847	—	—
Sales	—	—	—	—	—	—	—	—	—	821
<b>Total Operating Revenues</b>	<b>43,350</b>	<b>—</b>	<b>184,209</b>	<b>1,170,284</b>	<b>81,430</b>	<b>657,970</b>	<b>181,700</b>	<b>208,281</b>	<b>—</b>	<b>357,959</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	3,362	823,744	2,830	—	—	25,048	—	—
Sewage Treatment	—	—	159,749	832,689	—	—	—	98,952	—	239,694
Sewage Disposal	—	—	3,362	—	44,184	384,255	—	—	—	—
Solid Waste Disposal	22,068	—	1,681	413,476	—	100,678	—	—	—	—
Administration and General	27,472	—	84,911	771,429	3,573	126,463	224,625	43,032	—	26,194
Depreciation and Amortization	29,656	—	29,000	403,430	761	21,126	14,235	13,762	—	109,271
Other Operating Expenses	—	—	—	—	—	5,695	—	—	—	—
<b>Total Operating Expenses</b>	<b>79,196</b>	<b>—</b>	<b>282,065</b>	<b>3,244,768</b>	<b>51,348</b>	<b>638,217</b>	<b>238,860</b>	<b>180,794</b>	<b>—</b>	<b>375,159</b>
<b>Operating Income (Loss)</b>	<b>(35,846)</b>	<b>—</b>	<b>(97,856)</b>	<b>(2,074,484)</b>	<b>30,082</b>	<b>19,753</b>	<b>(57,160)</b>	<b>27,487</b>	<b>—</b>	<b>(17,200)</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,304	1,095	3,370	123,775	3,473	14,829	33,727	1,719	436	6,803
Rents, Leases, and Franchises	—	—	—	57,894	—	—	—	3,332	—	1,032
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	16,105	1,739,793	—	—	83,269	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	117,398	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	20,117	—	—	235	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	20	—	—	—
State	—	—	230	16,909	—	—	1,808	59,351	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	52	—	569	33,918	—	1,809	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>4,356</b>	<b>1,095</b>	<b>137,672</b>	<b>1,992,406</b>	<b>3,473</b>	<b>16,638</b>	<b>119,059</b>	<b>64,402</b>	<b>436</b>	<b>7,835</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,037	—	—	—	8,063	—	—	—	—	7,049
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>1,037</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,063</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>7,049</b>
<b>Non-Operating Income (Loss)</b>	<b>3,319</b>	<b>1,095</b>	<b>137,672</b>	<b>1,992,406</b>	<b>(4,590)</b>	<b>16,638</b>	<b>119,059</b>	<b>64,402</b>	<b>436</b>	<b>786</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(32,527)</b>	<b>1,095</b>	<b>39,816</b>	<b>(82,078)</b>	<b>25,492</b>	<b>36,391</b>	<b>61,899</b>	<b>91,889</b>	<b>436</b>	<b>(16,414)</b>
<b>Operating Transfers In</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Operating Transfers Out</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Net Income (Loss)</b>	<b>\$(32,527)</b>	<b>\$1,095</b>	<b>\$39,816</b>	<b>\$(82,078)</b>	<b>\$25,492</b>	<b>\$36,391</b>	<b>\$61,899</b>	<b>\$91,889</b>	<b>\$436</b>	<b>\$(16,414)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Plumas Eureka Community Services District	Poplar Community Service District	Porter Vista Public Utility District	Princeton Water Works District (Colusa)	Quincy Community Services District	Rainbow Municipal Water District	Ramona Municipal Water District	Rancho California Water District	Rancho Murieta Community Services District	Rancho Santa Fe Community Services District
<b>Operating Revenues</b>										
Service Charges	\$98,063	\$160,935	\$303,948	\$19,102	\$434,643	\$1,472,515	\$2,490,562	\$2,793,829	\$518,803	\$1,319,393
Connection Fees	—	500	18,925	—	100,486	—	—	—	—	288,740
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	92,204	—	—	—	123,088	—	145,023	491,731	43,488	24,113
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>190,267</b>	<b>161,435</b>	<b>322,873</b>	<b>19,102</b>	<b>658,217</b>	<b>1,472,515</b>	<b>2,635,585</b>	<b>3,285,560</b>	<b>562,291</b>	<b>1,632,246</b>
<b>Operating Expenses</b>										
Sewage Collection	3,994	40,874	—	—	77,795	1,469,687	—	—	74,692	78,057
Sewage Treatment	47,723	13,414	158,696	—	222,072	—	1,466,442	2,389,406	208,221	1,446,480
Sewage Disposal	7,887	—	—	—	14,389	—	—	—	—	36,610
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	40,234	74,938	160,028	19,978	112,406	—	758,144	669,864	381,567	378,324
Depreciation and Amortization	66,471	71,263	89,325	—	382,775	427,784	1,120,057	1,551,538	494,903	498,155
Other Operating Expenses	—	—	—	—	—	—	—	240,679	—	—
<b>Total Operating Expenses</b>	<b>166,309</b>	<b>200,489</b>	<b>408,049</b>	<b>19,978</b>	<b>809,437</b>	<b>1,897,471</b>	<b>3,344,643</b>	<b>4,851,487</b>	<b>1,159,383</b>	<b>2,437,626</b>
<b>Operating Income (Loss)</b>	<b>23,958</b>	<b>(39,054)</b>	<b>(85,176)</b>	<b>(876)</b>	<b>(151,220)</b>	<b>(424,956)</b>	<b>(709,058)</b>	<b>(1,565,927)</b>	<b>(597,092)</b>	<b>(805,380)</b>
<b>Non-Operating Revenues</b>										
Interest Income	4,746	6,665	98,404	—	42,860	95,012	90,635	2,037,566	98,261	59,283
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	3,000	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	64,061	3,345	—	32,956	—	—	112,983	31,697
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	87,281	—	—
Special Assessments	—	—	—	—	—	—	283,424	78,109	—	—
Prior Year and Penalties	—	—	26	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	1,357	49	—	300	—	—	2,246	320
Other Governmental Agencies	—	13,050	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	690	—	—	—	5,784	771,747	199,283	—
<b>Total Non-Operating Revenues</b>	<b>4,746</b>	<b>19,715</b>	<b>164,538</b>	<b>3,394</b>	<b>42,860</b>	<b>128,268</b>	<b>379,843</b>	<b>2,974,703</b>	<b>415,773</b>	<b>91,300</b>
<b>Non-Operating Expenses</b>										
Interest Expense	34,204	28,954	40,915	1,026	—	—	128,475	860,001	—	—
Other Non-Operating Expenses	15,736	7,036	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>49,940</b>	<b>35,990</b>	<b>40,915</b>	<b>1,026</b>	<b>—</b>	<b>—</b>	<b>128,475</b>	<b>860,001</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>(45,194)</b>	<b>(16,275)</b>	<b>123,623</b>	<b>2,368</b>	<b>42,860</b>	<b>128,268</b>	<b>251,368</b>	<b>2,114,702</b>	<b>415,773</b>	<b>91,300</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(21,236)</b>	<b>(55,329)</b>	<b>38,447</b>	<b>1,492</b>	<b>(108,360)</b>	<b>(296,688)</b>	<b>(457,690)</b>	<b>548,775</b>	<b>(181,319)</b>	<b>(714,080)</b>
Operating Transfers In	—	—	—	—	—	296,688	457,690	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(21,236)</b>	<b>\$(55,329)</b>	<b>\$38,447</b>	<b>\$1,492</b>	<b>\$(108,360)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$548,775</b>	<b>\$(181,319)</b>	<b>\$(714,080)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Raymus Village Maintenance District (San Joaquin)	Reclamation District No. 2109	Redway Community Services District	Resort Improvement District No. 1	Richardson Bay Sanitary District (Marin)	Richardson Springs Community Services District	Richgrove Community Services District	Richmond Municipal Sewer District No. 1	Richvale Sanitary District (Butte)	Rio Alto Water District
<b>Operating Revenues</b>										
Service Charges	\$—	\$—	\$226,114	\$87,448	\$1,158,525	\$—	\$135,019	\$7,706,265	\$11,868	\$305,789
Connection Fees	—	—	2,830	18,385	57,670	—	750	249,745	—	—
Service Type Assessment	—	—	20,320	93,242	—	21,600	—	—	—	—
Other Services	—	—	6,620	1,244	14,096	—	3,916	—	—	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>—</b>	<b>255,884</b>	<b>200,319</b>	<b>1,230,291</b>	<b>21,600</b>	<b>139,685</b>	<b>7,956,010</b>	<b>11,868</b>	<b>305,789</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	7,904	10,403	—	—	—	—	3,519	314,984
Sewage Treatment	—	—	32,126	126,317	1,547,964	—	—	—	17,495	—
Sewage Disposal	64,546	—	—	11,888	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	—	290,457	166,517	40,971	153,110	17,409	92,553	7,006,516	5,974	—
Depreciation and Amortization	—	57,112	130,506	186,854	241,926	77,705	27,809	—	18,779	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>64,546</b>	<b>347,569</b>	<b>337,053</b>	<b>376,433</b>	<b>1,943,000</b>	<b>95,114</b>	<b>120,362</b>	<b>7,006,516</b>	<b>45,767</b>	<b>314,984</b>
<b>Operating Income (Loss)</b>	<b>(64,546)</b>	<b>(347,569)</b>	<b>(81,169)</b>	<b>(176,114)</b>	<b>(712,709)</b>	<b>(73,514)</b>	<b>19,323</b>	<b>949,494</b>	<b>(33,899)</b>	<b>(9,195)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	6,320	8,889	4,874	168,488	—	4,348	2,130,440	2,746	322
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	12,518	25,829	39,856	812,152	—	16,209	72,359	11,776	19,084
Voter Approved Taxes	—	—	—	—	—	—	—	—	2,182	—
Property Assessments	64,546	78,087	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	254,801	1,186	—	—	—	17	—
<b>Intergovernmental</b>										
Federal	—	49,068	—	—	—	—	—	—	—	—
State	—	124	688	1,070	7,204	—	343	1,350	388	520
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	6,508
Other Non-Operating Revenues	—	—	—	—	—	—	—	2,854	—	—
<b>Total Non-Operating Revenues</b>	<b>64,546</b>	<b>146,117</b>	<b>35,406</b>	<b>300,601</b>	<b>989,030</b>	<b>—</b>	<b>20,900</b>	<b>2,207,003</b>	<b>17,109</b>	<b>26,434</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	40,093	45,830	—	—	19,514	2,277,612	150	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	33,405	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>40,093</b>	<b>45,830</b>	<b>—</b>	<b>—</b>	<b>19,514</b>	<b>2,311,017</b>	<b>150</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>64,546</b>	<b>146,117</b>	<b>(4,687)</b>	<b>254,771</b>	<b>989,030</b>	<b>—</b>	<b>1,386</b>	<b>(104,014)</b>	<b>16,959</b>	<b>26,434</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>—</b>	<b>(201,452)</b>	<b>(85,856)</b>	<b>78,657</b>	<b>276,321</b>	<b>(73,514)</b>	<b>20,709</b>	<b>845,480</b>	<b>(16,940)</b>	<b>17,239</b>
Operating Transfers In	—	61,800	—	—	—	—	—	10,372,592	—	—
Operating Transfers Out	—	61,800	—	—	—	—	—	10,372,592	—	—
<b>Net Income (Loss)</b>	<b>\$—</b>	<b>\$(201,452)</b>	<b>\$(85,856)</b>	<b>\$78,657</b>	<b>\$276,321</b>	<b>\$(73,514)</b>	<b>\$20,709</b>	<b>\$845,480</b>	<b>\$(16,940)</b>	<b>\$17,239</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Rio Ramaza Community Services	River Highlands Community Service District	River Pines Public Utility District	Riverdale Public Utility District	Riverside County Waste Resources Management District	Rodeo Sanitary District (Contra Costa)	Rosamond Community Services District	Rossmoor/Los Alamitos Area Sewer District	Rubidoux Community Services District	Running Springs Water District
<b>Operating Revenues</b>										
Service Charges	\$632	\$53,714	\$103,633	\$282,560	\$7,488,509	\$1,218,146	\$908,149	\$—	\$1,498,867	\$530,032
Connection Fees	—	21,000	—	—	—	310,000	118,122	19,441	561,600	63,992
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	—	—	171,635	8,275	24,855	—	434,146
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>632</b>	<b>74,714</b>	<b>103,633</b>	<b>282,560</b>	<b>7,488,509</b>	<b>1,699,781</b>	<b>1,034,546</b>	<b>44,296</b>	<b>2,060,467</b>	<b>1,028,170</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	57,232	—	—	—	278,647	293,907	—	304,728
Sewage Treatment	—	30,747	—	19,081	—	1,265,653	—	—	—	401,908
Sewage Disposal	—	5,350	—	—	—	—	—	—	607,595	—
Solid Waste Disposal	—	—	—	112,851	7,574,590	—	—	—	—	—
Administration and General	2,046	29,213	36,510	94,362	—	—	296,199	244,930	262,698	360,392
Depreciation and Amortization	—	14,001	4,247	33,500	—	200,728	208,851	—	600,212	238,489
Other Operating Expenses	—	—	—	—	—	4,889	5,863	—	—	569
<b>Total Operating Expenses</b>	<b>2,046</b>	<b>79,311</b>	<b>97,989</b>	<b>259,794</b>	<b>7,574,590</b>	<b>1,471,270</b>	<b>789,560</b>	<b>538,837</b>	<b>1,470,505</b>	<b>1,306,086</b>
<b>Operating Income (Loss)</b>	<b>(1,414)</b>	<b>(4,597)</b>	<b>5,644</b>	<b>22,766</b>	<b>(86,081)</b>	<b>228,511</b>	<b>244,986</b>	<b>(494,541)</b>	<b>589,962</b>	<b>(277,916)</b>
<b>Non-Operating Revenues</b>										
Interest Income	176	458	2,362	10,075	13,804	3,379	60,879	40,159	40,534	39,152
Rents, Leases, and Franchises	—	—	—	—	—	33,692	—	21,716	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	343	—	—	5,532	—	169,038	6,629	206,379	29,492	482,665
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	8,953	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	16	—	—	—	870	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	2	—	—	—	—	—	—
State	7	—	—	120	—	3,802	108	4,519	1	9,850
Other Governmental Agencies	—	—	—	—	—	—	—	—	25	1,408
Other Non-Operating Revenues	—	—	—	—	—	7,914	—	—	—	2,309
<b>Total Non-Operating Revenues</b>	<b>526</b>	<b>458</b>	<b>2,362</b>	<b>15,745</b>	<b>13,804</b>	<b>217,825</b>	<b>67,616</b>	<b>282,596</b>	<b>70,052</b>	<b>535,384</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	263	11,396	—	—	7,772	—	124,143	92,831
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>—</b>	<b>263</b>	<b>11,396</b>	<b>—</b>	<b>—</b>	<b>7,772</b>	<b>—</b>	<b>124,143</b>	<b>92,831</b>
<b>Non-Operating Income (Loss)</b>	<b>526</b>	<b>458</b>	<b>2,099</b>	<b>4,349</b>	<b>13,804</b>	<b>217,825</b>	<b>59,844</b>	<b>282,596</b>	<b>(54,091)</b>	<b>442,553</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(888)</b>	<b>(4,139)</b>	<b>7,743</b>	<b>27,115</b>	<b>(72,277)</b>	<b>446,336</b>	<b>304,830</b>	<b>(211,945)</b>	<b>535,871</b>	<b>164,637</b>
Operating Transfers In	—	—	—	—	—	—	—	—	218,662	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(888)</b>	<b>\$(4,139)</b>	<b>\$7,743</b>	<b>\$27,115</b>	<b>\$(72,277)</b>	<b>\$446,336</b>	<b>\$304,830</b>	<b>\$(211,945)</b>	<b>\$754,533</b>	<b>\$164,637</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Russian River County Sanitation District (Sonoma)	Sacramento Regional County Sanitary (Sacramento)	Salida Sanitary District (Stanislaus)	Salsipuedes Sanitary District (Santa Cruz)	Salton Community Services District	San Andreas Sanitary District (Calaveras)	San Ardo Water District	San Elijo Joint Powers Authority	San Lorenzo Valley County Water	San Lucas County Water District
<b>Operating Revenues</b>										
Service Charges	\$2,317,423	\$85,075,424	\$688,507	\$98,819	\$541,521	\$518,135	\$16,828	\$4,049,181	\$44,515	\$—
Connection Fees	67,930	58,304,413	4,000	19,455	16,150	63,095	—	—	—	1,670
Service Type Assessment	—	—	—	—	—	—	—	—	—	53,808
Other Services	74	—	9,849	11,075	15,824	—	—	—	1,466	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>2,385,427</b>	<b>143,379,837</b>	<b>702,356</b>	<b>129,349</b>	<b>573,495</b>	<b>581,230</b>	<b>16,828</b>	<b>4,049,181</b>	<b>45,981</b>	<b>55,478</b>
<b>Operating Expenses</b>										
Sewage Collection	224,824	—	700,118	27,574	—	354,463	1,590	583,728	—	—
Sewage Treatment	1,216,833	62,341,098	—	31,886	—	—	441	2,841,846	—	12,659
Sewage Disposal	57,602	—	—	—	386,767	—	1,596	167,907	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	148,348	—	—
Administration and General	156,148	—	274,408	91,267	188,551	99,837	8,263	117,033	—	20,586
Depreciation and Amortization	865,064	23,464,614	405,927	33,860	—	87,166	4,219	1,315,686	30,494	41,828
Other Operating Expenses	—	—	—	—	184,382	—	—	—	32,434	—
<b>Total Operating Expenses</b>	<b>2,520,471</b>	<b>85,805,712</b>	<b>1,380,453</b>	<b>184,587</b>	<b>759,700</b>	<b>541,466</b>	<b>16,109</b>	<b>5,174,548</b>	<b>62,928</b>	<b>75,073</b>
<b>Operating Income (Loss)</b>	<b>(135,044)</b>	<b>57,574,125</b>	<b>(678,097)</b>	<b>(55,238)</b>	<b>(186,205)</b>	<b>39,764</b>	<b>719</b>	<b>(1,125,367)</b>	<b>(16,947)</b>	<b>(19,595)</b>
<b>Non-Operating Revenues</b>										
Interest Income	151,982	10,726,281	37,554	18,010	173,156	25,032	278	827,147	—	—
Rents, Leases, and Franchises	—	—	40,014	—	38,398	5,840	6,720	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	21,498	11,697	78,186	30,673	—	—	—	—
Voter Approved Taxes	116,399	5,381,042	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	652	—	—	41	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	29	—	24,000	—	—	38,609	—	—
State	13	1	486	163	2,000	700	—	—	—	—
Other Governmental Agencies	—	—	5,807	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	2,363,136	—	26,804	—	36,174	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>268,394</b>	<b>18,470,460</b>	<b>106,040</b>	<b>56,674</b>	<b>315,740</b>	<b>98,460</b>	<b>6,998</b>	<b>865,756</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	97,644	19,450,168	—	—	—	4,625	1,600	1,000,261	—	931
Other Non-Operating Expenses	—	1,192,912	—	—	—	—	—	—	—	1,223
<b>Total Non-Operating Expenses</b>	<b>97,644</b>	<b>20,643,080</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,625</b>	<b>1,600</b>	<b>1,000,261</b>	<b>—</b>	<b>2,154</b>
<b>Non-Operating Income (Loss)</b>	<b>170,750</b>	<b>(2,172,620)</b>	<b>106,040</b>	<b>56,674</b>	<b>315,740</b>	<b>93,835</b>	<b>5,398</b>	<b>(134,505)</b>	<b>—</b>	<b>(2,154)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>35,706</b>	<b>55,401,505</b>	<b>(572,057)</b>	<b>1,436</b>	<b>129,535</b>	<b>133,599</b>	<b>6,117</b>	<b>(1,259,872)</b>	<b>(16,947)</b>	<b>(21,749)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	2,433	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$35,706</b>	<b>\$55,401,505</b>	<b>\$(572,057)</b>	<b>\$1,436</b>	<b>\$127,102</b>	<b>\$133,599</b>	<b>\$6,117</b>	<b>\$(1,259,872)</b>	<b>\$(16,947)</b>	<b>\$(21,749)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Miguel Community Services District	San Quentin Village Maintenance District (Marin)	San Rafael County Sanitation District (Marin)	San Simeon Acres Community Services District	Sanitary District No. 1 (Marin)	Sanitary District No. 2 (Marin)	Sanitary District No. 5 (Marin)	Santa Ana Gardens Sanitary District (Orange)	Santa Ana Watershed Project Authority	Santa Cruz County Sanitation District (Santa Cruz)
<b>Operating Revenues</b>										
Service Charges	\$122,521	\$5,160	\$5,529,231	\$187,934	\$5,576,803	\$1,117,180	\$456,734	\$—	\$4,743,930	\$14,989,076
Connection Fees	—	—	37,379	—	59,981	3,634	57,426	—	—	344,243
Service Type Assessment	—	—	—	62,390	—	—	—	—	—	—
Other Services	278,464	—	—	—	15,249	5,082	806,008	—	289,422	10,829
Sales	—	—	—	—	16,228	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>400,985</b>	<b>5,160</b>	<b>5,566,610</b>	<b>250,324</b>	<b>5,668,261</b>	<b>1,125,896</b>	<b>1,320,168</b>	<b>—</b>	<b>5,033,352</b>	<b>15,344,148</b>
<b>Operating Expenses</b>										
Sewage Collection	—	3,465	1,561,698	—	1,941,080	614,427	160,746	—	—	—
Sewage Treatment	66,656	—	2,146,932	316,608	4,408,337	614,879	522,044	—	—	11,102,331
Sewage Disposal	—	—	—	—	—	—	—	—	3,824,465	—
Solid Waste Disposal	—	—	—	—	—	—	23,499	—	—	—
Administration and General	125,553	—	189,724	52,471	664,659	298,767	963,046	—	—	—
Depreciation and Amortization	38,752	—	873,561	67,591	1,007,309	750,507	572,267	—	3,368,057	2,978,576
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>230,961</b>	<b>3,465</b>	<b>4,771,915</b>	<b>436,670</b>	<b>8,021,385</b>	<b>2,278,580</b>	<b>2,241,602</b>	<b>—</b>	<b>7,192,522</b>	<b>14,080,907</b>
<b>Operating Income (Loss)</b>	<b>170,024</b>	<b>1,695</b>	<b>794,695</b>	<b>(186,346)</b>	<b>(2,353,124)</b>	<b>(1,152,684)</b>	<b>(921,434)</b>	<b>—</b>	<b>(2,159,170)</b>	<b>1,263,241</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	4,411	104,358	32,785	162,994	176,713	88,943	179	5,462,976	660,632
Rents, Leases, and Franchises	—	—	—	—	—	193,182	20,491	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	13,360	12,351	560,269	44,094	2,643,493	1,446,455	363,941	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	97,164	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(227)	—	—	31	9,047	—	358	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	188	117	141,314	625	338,182	14,815	3,881	—	—	—
Other Governmental Agencies	—	1	—	—	—	7,345	4,476	—	—	—
Other Non-Operating Revenues	96	—	—	—	—	—	154,860	27	—	1,553
<b>Total Non-Operating Revenues</b>	<b>13,417</b>	<b>16,880</b>	<b>805,941</b>	<b>77,535</b>	<b>3,250,880</b>	<b>1,838,510</b>	<b>636,950</b>	<b>206</b>	<b>5,462,976</b>	<b>662,185</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	191,737	—	—	24,633	—	—	1,603,181	1,143,234
Other Non-Operating Expenses	—	957	744,556	2,432	—	7,912	—	12	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>957</b>	<b>936,293</b>	<b>2,432</b>	<b>—</b>	<b>32,545</b>	<b>—</b>	<b>12</b>	<b>1,603,181</b>	<b>1,143,234</b>
<b>Non-Operating Income (Loss)</b>	<b>13,417</b>	<b>15,923</b>	<b>(130,352)</b>	<b>75,103</b>	<b>3,250,880</b>	<b>1,805,965</b>	<b>636,950</b>	<b>194</b>	<b>3,859,795</b>	<b>(481,049)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>183,441</b>	<b>17,618</b>	<b>664,343</b>	<b>(111,243)</b>	<b>897,756</b>	<b>653,281</b>	<b>(284,484)</b>	<b>194</b>	<b>1,700,625</b>	<b>782,192</b>
Operating Transfers In	—	—	—	80,295	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	8,990,963	—
<b>Net Income (Loss)</b>	<b>\$183,441</b>	<b>\$17,618</b>	<b>\$664,343</b>	<b>\$(30,948)</b>	<b>\$897,756</b>	<b>\$653,281</b>	<b>\$(284,484)</b>	<b>\$194</b>	<b>\$(7,290,338)</b>	<b>\$782,192</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Santa Margarita Water District	Santa Margarita-Dana Point Authority	Santa Nella County Water District	Santa Ynez Community Services District	Saticoy Sanitary District (Ventura)	Sausalito-Marín City Sanitary (Marin)	Scenic Heights County Sanitation District (San Mateo)	Seaside County Sanitation District (Monterey)	Seeley County Water District	Selma - Kingsburg - Fowler County Sanitation District (Fresno)
<b>Operating Revenues</b>										
Service Charges	\$13,086,549	\$—	\$245,824	\$461,271	\$177,084	\$1,995,098	\$16,022	\$202,903	\$150,154	\$4,066,308
Connection Fees	4,958	—	—	101,533	—	8,250	—	—	—	822,731
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	928,220	—	—	42,287	2,900	95,541	—	11,009	—	20,164
Sales	—	—	—	—	—	—	—	—	—	11,650
<b>Total Operating Revenues</b>	<b>14,019,727</b>	<b>—</b>	<b>245,824</b>	<b>605,091</b>	<b>179,984</b>	<b>2,098,889</b>	<b>16,022</b>	<b>213,912</b>	<b>150,154</b>	<b>4,920,853</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	—	6,579	524,856	915	—	—	758,533
Sewage Treatment	2,710,018	—	109,391	222,018	71,848	1,137,188	—	—	—	2,561,598
Sewage Disposal	1,527,901	—	—	—	—	—	—	—	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	3,255,729	—	125,038	439,402	90,355	87,476	301	622,973	—	982,960
Depreciation and Amortization	5,263,560	130,985	116,444	106,688	36,828	422,146	—	—	51,446	652,065
Other Operating Expenses	—	2,525	—	—	—	—	2,701	—	126,690	69,181
<b>Total Operating Expenses</b>	<b>12,757,208</b>	<b>133,510</b>	<b>350,873</b>	<b>768,108</b>	<b>205,610</b>	<b>2,171,666</b>	<b>3,917</b>	<b>622,973</b>	<b>178,136</b>	<b>5,024,337</b>
<b>Operating Income (Loss)</b>	<b>1,262,519</b>	<b>(133,510)</b>	<b>(105,049)</b>	<b>(163,017)</b>	<b>(25,626)</b>	<b>(72,777)</b>	<b>12,105</b>	<b>(409,061)</b>	<b>(27,982)</b>	<b>(103,484)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,286,374	13,285,206	—	36,940	2,599	66,897	963	12,605	—	482,896
Rents, Leases, and Franchises	—	—	—	1,200	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	893,195	—	15,401	98,327	16,307	300,453	748	149,204	—	—
Voter Approved Taxes	5,995,594	—	—	22,667	—	—	—	—	—	—
Property Assessments	—	—	—	29,912	—	—	—	—	—	—
Special Assessments	—	—	—	—	98,094	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,486	—	—	85	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	11,565	—	822	1,426	235	2,512	8	1,476	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	200,240	—	775,000	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>8,186,728</b>	<b>13,485,446</b>	<b>16,223</b>	<b>967,958</b>	<b>117,235</b>	<b>369,862</b>	<b>1,804</b>	<b>163,285</b>	<b>—</b>	<b>482,896</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,254,822	13,320,367	3,455	20,347	65,993	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	11,658	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>4,254,822</b>	<b>13,320,367</b>	<b>3,455</b>	<b>20,347</b>	<b>77,651</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>3,931,906</b>	<b>165,079</b>	<b>12,768</b>	<b>947,611</b>	<b>39,584</b>	<b>369,862</b>	<b>1,804</b>	<b>163,285</b>	<b>—</b>	<b>482,896</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,194,425</b>	<b>31,569</b>	<b>(92,281)</b>	<b>784,594</b>	<b>13,958</b>	<b>297,085</b>	<b>13,909</b>	<b>(245,776)</b>	<b>(27,982)</b>	<b>379,412</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$5,194,425</b>	<b>\$31,569</b>	<b>\$ (92,281)</b>	<b>\$784,594</b>	<b>\$13,958</b>	<b>\$297,085</b>	<b>\$13,909</b>	<b>\$ (245,776)</b>	<b>\$ (27,982)</b>	<b>\$379,412</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sewer Authority Mid-Coastside	Sewer Maintenance No. 1 (Placer)	Sewer Maintenance No. 2 (Placer)	Sewer Maintenance No. 3 (Placer)	Sewerage Agency of South Marin	Sewerage Commission - Oroville Region	Sierra Lakes County Water District	Snelling Community Services District	Sonoma County Water Agency	Sonoma Valley County Sanitation District
<b>Operating Revenues</b>										
Service Charges	\$—	\$3,698,891	\$2,399,419	\$361,223	\$—	\$1,214,504	\$346,031	\$21,912	\$2,312,349	\$6,763,007
Connection Fees	—	1,075,746	173,781	92,200	—	149,000	—	—	335,819	1,100,156
Service Type Assessment	3,047,977	—	—	—	2,056,016	—	45,977	—	—	—
Other Services	—	419,686	179,716	4,840	52,313	83,514	4,119	—	—	4,495
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,047,977</b>	<b>5,194,323</b>	<b>2,752,916</b>	<b>458,263</b>	<b>2,108,329</b>	<b>1,447,018</b>	<b>396,127</b>	<b>21,912</b>	<b>2,648,168</b>	<b>7,867,658</b>
<b>Operating Expenses</b>										
Sewage Collection	278,197	36,440	23,749	3,538	—	23,459	112,868	—	142,454	661,579
Sewage Treatment	1,551,029	1,306,972	2,008,217	155,593	874,909	880,321	—	—	1,343,141	3,295,553
Sewage Disposal	—	1,306,972	752,898	155,593	—	—	126,577	19,388	122,104	367,929
Solid Waste Disposal	—	54,362	887	1,306	—	—	—	—	—	—
Administration and General	593,720	1,285,280	328,178	164,800	932,045	241,714	127,107	19,877	427,363	434,263
Depreciation and Amortization	1,517,894	866,719	679,371	83,832	942,286	484,592	77,596	14,469	638,876	1,789,556
Other Operating Expenses	19,078	—	(235,508)	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>3,959,918</b>	<b>4,856,745</b>	<b>3,557,792</b>	<b>564,662</b>	<b>2,749,240</b>	<b>1,630,086</b>	<b>444,148</b>	<b>53,734</b>	<b>2,673,938</b>	<b>6,548,880</b>
<b>Operating Income (Loss)</b>	<b>(911,941)</b>	<b>337,578</b>	<b>(804,876)</b>	<b>(106,399)</b>	<b>(640,911)</b>	<b>(183,068)</b>	<b>(48,021)</b>	<b>(31,822)</b>	<b>(25,770)</b>	<b>1,318,778</b>
<b>Non-Operating Revenues</b>										
Interest Income	31,092	33,062	118,650	6,958	111,876	114,596	12,808	7,832	203,200	554,683
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	24,192	49,038	—	—	102,378	13,099	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	51,227	17,655
Property Assessments	—	—	—	—	—	—	72,488	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	17	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	370	769	—	—	1,264	264	875	75,251
Other Governmental Agencies	23,794	725,583	—	15,142	—	—	—	—	—	—
Other Non-Operating Revenues	9,000	9,216	(12,185)	—	—	11,904	—	—	—	253,550
<b>Total Non-Operating Revenues</b>	<b>63,886</b>	<b>767,861</b>	<b>131,027</b>	<b>71,907</b>	<b>111,876</b>	<b>126,500</b>	<b>188,938</b>	<b>21,212</b>	<b>255,302</b>	<b>901,139</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	21,417	—	—	—	—	40,920	—	60,427	420,689
Other Non-Operating Expenses	—	(223,890)	—	(105,679)	—	14,858	—	—	—	81,591
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>(202,473)</b>	<b>—</b>	<b>(105,679)</b>	<b>—</b>	<b>14,858</b>	<b>40,920</b>	<b>—</b>	<b>60,427</b>	<b>502,280</b>
<b>Non-Operating Income (Loss)</b>	<b>63,886</b>	<b>970,334</b>	<b>131,027</b>	<b>177,586</b>	<b>111,876</b>	<b>111,642</b>	<b>148,018</b>	<b>21,212</b>	<b>194,875</b>	<b>398,859</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(848,055)</b>	<b>1,307,912</b>	<b>(673,849)</b>	<b>71,187</b>	<b>(529,035)</b>	<b>(71,426)</b>	<b>99,997</b>	<b>(10,610)</b>	<b>169,105</b>	<b>1,717,637</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(848,055)</b>	<b>\$1,307,912</b>	<b>\$(673,849)</b>	<b>\$71,187</b>	<b>\$(529,035)</b>	<b>\$(71,426)</b>	<b>\$99,997</b>	<b>\$(10,610)</b>	<b>\$169,105</b>	<b>\$1,717,637</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	South Bay Cities Sanitation District (Los Angeles)	South Bayside System Authority	South Coast Water District	South Dos Palos County Water District	South Orange County Wastewater Authority	South Park County Sanitation District (Sonoma)	South Placer Municipal Utility District	South San Luis Obispo County Sanitation District (San Luis Obispo)	South Tahoe Public Utility District	Spalding Community Service District
<b>Operating Revenues</b>										
Service Charges	\$7,485,292	\$8,558,771	\$7,206,024	\$18,863	\$15,203,744	\$2,330,405	\$4,646,535	\$1,397,218	\$8,039,478	\$—
Connection Fees	333,653	—	—	—	—	38,740	2,102,422	481,300	2,538,346	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	509,100	309,060	14,400	—	93,062	54,652	329,571	—	146,170	300
Sales	1,590,352	—	—	—	—	—	—	—	—	57
<b>Total Operating Revenues</b>	<b>9,918,397</b>	<b>8,867,831</b>	<b>7,220,424</b>	<b>18,863</b>	<b>15,296,806</b>	<b>2,423,797</b>	<b>7,078,528</b>	<b>1,878,518</b>	<b>10,723,994</b>	<b>357</b>
<b>Operating Expenses</b>										
Sewage Collection	919,593	—	804,486	—	602,989	1,164	1,228,186	—	1,657,166	—
Sewage Treatment	2,587,125	8,325,437	2,537,471	—	10,191,578	—	2,522,490	914,673	3,217,484	—
Sewage Disposal	—	—	88,200	—	1,758,065	—	—	—	1,095,356	—
Solid Waste Disposal	3,518,232	—	—	—	—	—	—	—	—	—
Administration and General	1,559,975	1,535,158	1,715,851	14,843	820,916	248,834	711,080	389,342	3,937,187	5,255
Depreciation and Amortization	1,515,106	2,496,247	1,834,170	—	2,290,539	88,889	161,282	538,662	3,915,627	—
Other Operating Expenses	104,108	—	—	—	—	1,500,947	3,023	—	—	146,424
<b>Total Operating Expenses</b>	<b>10,204,139</b>	<b>12,356,842</b>	<b>6,980,178</b>	<b>14,843</b>	<b>15,664,087</b>	<b>1,839,834</b>	<b>4,626,061</b>	<b>1,842,677</b>	<b>13,822,820</b>	<b>151,679</b>
<b>Operating Income (Loss)</b>	<b>(285,742)</b>	<b>(3,489,011)</b>	<b>240,246</b>	<b>4,020</b>	<b>(367,281)</b>	<b>583,963</b>	<b>2,452,467</b>	<b>35,841</b>	<b>(3,098,826)</b>	<b>(151,322)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,638,418	117,230	423,740	1,674	423,853	154,780	658,768	238,519	360,536	1,818
Rents, Leases, and Franchises	28,045	—	—	—	522,598	—	—	—	44,020	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,201,926	—	2,602,097	2,335	—	—	430,153	—	4,418,039	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	3,430	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	126,667	—	47,424	—	—	—	—	—	—	1,488
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	84,197	—	—	—	33,250
State	28,271	—	8,787	256	—	—	6,227	—	76,152	92,012
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	1,313,047	3,034,564	2,523	—	—	—	15,575	13,200	142,733	280
<b>Total Non-Operating Revenues</b>	<b>6,336,374</b>	<b>3,151,794</b>	<b>3,088,001</b>	<b>4,265</b>	<b>946,451</b>	<b>238,977</b>	<b>1,110,723</b>	<b>251,719</b>	<b>5,041,480</b>	<b>128,848</b>
<b>Non-Operating Expenses</b>										
Interest Expense	312,155	—	233,933	1,406	145,273	22,451	—	—	768	—
Other Non-Operating Expenses	105,026	10,821	36,583	—	2,640,299	—	—	—	71,222	—
<b>Total Non-Operating Expenses</b>	<b>417,181</b>	<b>10,821</b>	<b>270,516</b>	<b>1,406</b>	<b>2,785,572</b>	<b>22,451</b>	<b>—</b>	<b>—</b>	<b>71,990</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,919,193</b>	<b>3,140,973</b>	<b>2,817,485</b>	<b>2,859</b>	<b>(1,839,121)</b>	<b>216,526</b>	<b>1,110,723</b>	<b>251,719</b>	<b>4,969,490</b>	<b>128,848</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,633,451</b>	<b>(348,038)</b>	<b>3,057,731</b>	<b>6,879</b>	<b>(2,206,402)</b>	<b>800,489</b>	<b>3,563,190</b>	<b>287,560</b>	<b>1,870,664</b>	<b>(22,474)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$5,633,451</b>	<b>\$(348,038)</b>	<b>\$3,057,731</b>	<b>\$6,879</b>	<b>\$(2,206,402)</b>	<b>\$800,489</b>	<b>\$3,563,190</b>	<b>\$287,560</b>	<b>\$1,870,664</b>	<b>\$(22,474)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Spanish Flat Water District	Spring Valley County Sanitation District (San Diego)	Springville Public Utility District	Squaw Valley Public Service District	Stallion Springs Community Services District	Stege Sanitary District (Contra Costa)	Stones-Bengard Community Service District	Stratford Public Utility District	Strathmore Public Utility District	Sultana Community Services District
<b>Operating Revenues</b>										
Service Charges	\$73,022	\$8,666,431	\$171,861	\$391,744	\$188,344	\$1,538,449	\$37,546	\$150,628	\$122,868	\$72,980
Connection Fees	7,000	284,004	—	29,900	—	217,180	—	1,100	1,395	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	1,599	286,382	268	162,402	—	29,661	—	—	4,611	—
Sales	—	237	—	—	—	—	564	1,250	—	—
<b>Total Operating Revenues</b>	<b>81,621</b>	<b>9,237,054</b>	<b>172,129</b>	<b>584,046</b>	<b>188,344</b>	<b>1,785,290</b>	<b>38,110</b>	<b>152,978</b>	<b>128,874</b>	<b>72,980</b>
<b>Operating Expenses</b>										
Sewage Collection	27,620	1,487,820	54,569	172,865	—	1,305,813	4,504	23,408	—	16,735
Sewage Treatment	27,946	—	54,570	—	5,385	—	—	23,408	219,645	—
Sewage Disposal	21,305	5,342,309	—	—	—	—	—	—	—	38,542
Solid Waste Disposal	—	—	—	153,709	53,561	—	—	64,285	—	—
Administration and General	31,286	1,207,746	38,985	196,715	149,401	403,777	14,448	15,422	16,533	12,491
Depreciation and Amortization	47,915	824,404	59,571	229,488	36,176	715,255	33,489	12,362	19,213	24,017
Other Operating Expenses	—	—	—	—	—	—	—	—	—	17,528
<b>Total Operating Expenses</b>	<b>156,072</b>	<b>8,862,279</b>	<b>207,695</b>	<b>752,777</b>	<b>244,523</b>	<b>2,424,845</b>	<b>52,441</b>	<b>138,885</b>	<b>255,391</b>	<b>109,313</b>
<b>Operating Income (Loss)</b>	<b>(74,451)</b>	<b>374,775</b>	<b>(35,566)</b>	<b>(168,731)</b>	<b>(56,179)</b>	<b>(639,555)</b>	<b>(14,331)</b>	<b>14,093</b>	<b>(126,517)</b>	<b>(36,333)</b>
<b>Non-Operating Revenues</b>										
Interest Income	701	708,362	3,859	50,183	6,458	123,374	3,589	10,811	3,891	604
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	2,026	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	6,864	162,748	1	235,762	—	5,910	—	2,758
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	41,928	—	—	—
Special Assessments	—	—	—	—	—	—	30,362	—	—	—
Prior Year and Penalties	—	—	3	(45)	—	—	11,698	—	—	—
<b>Intergovernmental</b>										
Federal	—	90,596	—	—	—	—	—	—	—	—
State	—	(250)	136	2,369	616	285,733	—	148	—	58
Other Governmental Agencies	—	—	—	—	—	(26,409)	—	—	—	—
Other Non-Operating Revenues	—	—	—	6,523	25,253	18,818	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>701</b>	<b>798,708</b>	<b>10,862</b>	<b>221,778</b>	<b>32,328</b>	<b>637,278</b>	<b>87,577</b>	<b>16,869</b>	<b>5,917</b>	<b>3,420</b>
<b>Non-Operating Expenses</b>										
Interest Expense	397	—	989	24,097	—	81,286	29,735	13,427	—	3,969
Other Non-Operating Expenses	—	—	—	—	—	177,665	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>397</b>	<b>—</b>	<b>989</b>	<b>24,097</b>	<b>—</b>	<b>258,951</b>	<b>29,735</b>	<b>13,427</b>	<b>—</b>	<b>3,969</b>
<b>Non-Operating Income (Loss)</b>	<b>304</b>	<b>798,708</b>	<b>9,873</b>	<b>197,681</b>	<b>32,328</b>	<b>378,327</b>	<b>57,842</b>	<b>3,442</b>	<b>5,917</b>	<b>(549)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(74,147)</b>	<b>1,173,483</b>	<b>(25,693)</b>	<b>28,950</b>	<b>(23,851)</b>	<b>(261,228)</b>	<b>43,511</b>	<b>17,535</b>	<b>(120,600)</b>	<b>(36,882)</b>
Operating Transfers In	—	—	—	181,484	—	—	—	—	—	—
Operating Transfers Out	—	—	16,705	207,428	—	—	—	17,535	—	—
<b>Net Income (Loss)</b>	<b>\$(74,147)</b>	<b>\$1,173,483</b>	<b>\$(42,398)</b>	<b>\$3,006</b>	<b>\$(23,851)</b>	<b>\$(261,228)</b>	<b>\$43,511</b>	<b>\$—</b>	<b>\$(120,600)</b>	<b>\$(36,882)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Summerland Sanitary District (Santa Barbara)	Sunnyslope County Water District	Sunol Sanitary District (Santa Clara)	Sunset Beach Sanitary District (Orange)	Susanville Consolidated Sanitary District (Lassen)	Sutter County Waterworks District No. 1	Tahoe City Public Utility District	Tahoe-Truckee Sanitation Agency	Tamalpais Community Services District	Tehama County Sanitary Landfill Agency
<b>Operating Revenues</b>										
Service Charges	\$362,643	\$275,505	\$98,634	\$305,262	\$937,647	\$44,756	\$1,518,343	\$6,553,977	\$1,702,473	\$—
Connection Fees	13,480	2,031	990	—	100,152	—	47,309	2,174,120	13,500	—
Service Type Assessment	—	3,507	—	—	—	—	—	—	—	26,266
Other Services	—	—	—	14,227	14,639	—	22,338	10,748	36,087	—
Sales	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>376,123</b>	<b>281,043</b>	<b>99,624</b>	<b>319,489</b>	<b>1,052,438</b>	<b>44,756</b>	<b>1,587,990</b>	<b>8,738,845</b>	<b>1,752,060</b>	<b>26,266</b>
<b>Operating Expenses</b>										
Sewage Collection	109,325	163,552	—	426,940	101,861	—	1,279,269	23,295	—	—
Sewage Treatment	—	—	74,497	—	431,008	—	—	5,759,245	—	—
Sewage Disposal	—	—	—	—	153,310	—	—	290,402	858,060	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	718,938	64,490
Administration and General	341,515	77,580	24,491	83,825	288,134	39,697	359,390	937,252	83,499	280,965
Depreciation and Amortization	93,934	37,709	—	27,049	193,810	65,995	673,579	1,263,541	83,385	40,756
Other Operating Expenses	—	53,668	—	—	—	—	356,749	—	—	—
<b>Total Operating Expenses</b>	<b>544,774</b>	<b>332,509</b>	<b>98,988</b>	<b>537,814</b>	<b>1,168,123</b>	<b>105,692</b>	<b>2,668,987</b>	<b>8,273,735</b>	<b>1,743,882</b>	<b>386,211</b>
<b>Operating Income (Loss)</b>	<b>(168,651)</b>	<b>(51,466)</b>	<b>636</b>	<b>(218,325)</b>	<b>(115,685)</b>	<b>(60,936)</b>	<b>(1,080,997)</b>	<b>465,110</b>	<b>8,178</b>	<b>(359,945)</b>
<b>Non-Operating Revenues</b>										
Interest Income	52,180	5,017	16,461	12,226	59,320	208	14,841	524,806	66,261	179,595
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	109,141	—	—	221,822	193,297	—	—	1,322,115	—	—
Voter Approved Taxes	—	—	—	—	—	—	30,476	—	—	—
Property Assessments	—	—	—	—	—	—	2,244	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	6,848	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	11,425	—	—	—
State	1,276	—	—	2,908	12,250	4,341	278	1,281,848	—	63,052
Other Governmental Agencies	—	—	—	—	—	—	3,382	—	—	—
Other Non-Operating Revenues	7,229	—	—	3,499	—	—	—	241,551	—	—
<b>Total Non-Operating Revenues</b>	<b>169,826</b>	<b>5,017</b>	<b>16,461</b>	<b>240,455</b>	<b>271,715</b>	<b>4,549</b>	<b>62,646</b>	<b>3,370,320</b>	<b>66,261</b>	<b>242,647</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,279	—	—	—	—	—	25,732	—	—	—
Other Non-Operating Expenses	—	983	—	—	25	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>2,279</b>	<b>983</b>	<b>—</b>	<b>—</b>	<b>25</b>	<b>—</b>	<b>25,732</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Non-Operating Income (Loss)</b>	<b>167,547</b>	<b>4,034</b>	<b>16,461</b>	<b>240,455</b>	<b>271,690</b>	<b>4,549</b>	<b>36,914</b>	<b>3,370,320</b>	<b>66,261</b>	<b>242,647</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,104)</b>	<b>(47,432)</b>	<b>17,097</b>	<b>22,130</b>	<b>156,005</b>	<b>(56,387)</b>	<b>(1,044,083)</b>	<b>3,835,430</b>	<b>74,439</b>	<b>(117,298)</b>
Operating Transfers In	—	47,432	—	—	—	—	300,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,104)</b>	<b>\$—</b>	<b>\$17,097</b>	<b>\$22,130</b>	<b>\$156,005</b>	<b>\$(56,387)</b>	<b>\$(744,083)</b>	<b>\$3,835,430</b>	<b>\$74,439</b>	<b>\$(117,298)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Tehama County/Red Bluff Landfill Management Agency	Tejon-Castac Water District	Temecula Community Services District	Templeton Community Services District	Tennant Community Services District	Terra Bella Sewer Maintenance District	Thermalito Irrigation District	Three Rivers Community Services District	Tipton Community Services District	Tomales Community Services District
<b>Operating Revenues</b>										
Service Charges	\$1,993,695	\$371,901	\$—	\$520,178	\$10,665	\$139,070	\$408,856	\$—	\$67,573	\$130,338
Connection Fees	—	125,787	—	—	—	1,000	24,030	—	2,874	—
Service Type Assessment	—	—	3,191,238	—	—	—	—	51,967	—	21,612
Other Services	7,536	—	—	101,753	—	—	9,445	640	3,972	—
Sales	—	—	—	—	—	—	800	—	—	—
<b>Total Operating Revenues</b>	<b>2,001,231</b>	<b>497,688</b>	<b>3,191,238</b>	<b>621,931</b>	<b>10,665</b>	<b>140,070</b>	<b>443,131</b>	<b>52,607</b>	<b>74,419</b>	<b>151,950</b>
<b>Operating Expenses</b>										
Sewage Collection	—	—	—	213,121	2,249	—	43,569	—	35,697	563
Sewage Treatment	—	253,177	—	—	—	69,009	—	—	—	5,353
Sewage Disposal	—	—	—	—	—	—	181,384	—	29,207	3,645
Solid Waste Disposal	2,160,721	—	3,187,873	33,581	—	—	—	—	—	—
Administration and General	311,709	—	62,795	138,043	—	38,007	56,506	73,300	21,307	117,818
Depreciation and Amortization	4,688	154,482	—	195,770	15,000	77,705	83,169	931	—	18,531
Other Operating Expenses	—	—	—	—	—	—	—	—	19,391	17,568
<b>Total Operating Expenses</b>	<b>2,477,118</b>	<b>407,659</b>	<b>3,250,668</b>	<b>580,515</b>	<b>17,249</b>	<b>184,721</b>	<b>364,628</b>	<b>74,231</b>	<b>105,602</b>	<b>163,478</b>
<b>Operating Income (Loss)</b>	<b>(475,887)</b>	<b>90,029</b>	<b>(59,430)</b>	<b>41,416</b>	<b>(6,584)</b>	<b>(44,651)</b>	<b>78,503</b>	<b>(21,624)</b>	<b>(31,183)</b>	<b>(11,528)</b>
<b>Non-Operating Revenues</b>										
Interest Income	22,558	—	5,818	47,039	283	23,851	11,455	972	7,556	6,209
Rents, Leases, and Franchises	—	—	5,000	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	22,147	—	17,522	6,604	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	21,627
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	101	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	17,619	—	—	459	—	403	134	119,123
Other Governmental Agencies	121,327	—	—	—	—	82	—	—	—	—
Other Non-Operating Revenues	—	—	—	271	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>143,885</b>	<b>—</b>	<b>28,437</b>	<b>47,310</b>	<b>283</b>	<b>46,539</b>	<b>11,455</b>	<b>18,897</b>	<b>14,395</b>	<b>146,959</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	64,434	—	41,850	52,173	—	—	7,394
Other Non-Operating Expenses	1,183	—	—	—	—	—	—	—	—	1,235
<b>Total Non-Operating Expenses</b>	<b>1,183</b>	<b>—</b>	<b>—</b>	<b>64,434</b>	<b>—</b>	<b>41,850</b>	<b>52,173</b>	<b>—</b>	<b>—</b>	<b>8,629</b>
<b>Non-Operating Income (Loss)</b>	<b>142,702</b>	<b>—</b>	<b>28,437</b>	<b>(17,124)</b>	<b>283</b>	<b>4,689</b>	<b>(40,718)</b>	<b>18,897</b>	<b>14,395</b>	<b>138,330</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(333,185)</b>	<b>90,029</b>	<b>(30,993)</b>	<b>24,292</b>	<b>(6,301)</b>	<b>(39,962)</b>	<b>37,785</b>	<b>(2,727)</b>	<b>(16,788)</b>	<b>126,802</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	283
<b>Net Income (Loss)</b>	<b>\$(333,185)</b>	<b>\$90,029</b>	<b>\$(30,993)</b>	<b>\$24,292</b>	<b>\$(6,301)</b>	<b>\$(39,962)</b>	<b>\$37,785</b>	<b>\$(2,727)</b>	<b>\$(16,788)</b>	<b>\$126,519</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Town of Discovery Bay	Trabuco Canyon Water District	Tranquillity Public Utility District	Tres Pinos County Water District	Tri-City Waste Disposal Authority	Trinity County Waterworks District No. 1	Triunfo County Sanitation District (Ventura)	Truckee Sanitary District (Nevada)	Tucker Oaks Water District	Tuolumne Sanitary District
<b>Operating Revenues</b>										
Service Charges	\$2,091,736	\$1,132,109	\$37,431	\$36,242	\$53,526	\$90,597	\$6,193,401	\$2,025,745	\$4,800	\$178,755
Connection Fees	—	—	—	—	—	—	789,153	281,985	752	9,000
Service Type Assessment	—	—	3,546	—	—	—	149,961	—	—	—
Other Services	291,159	325	—	—	—	6,373	143,869	59,583	—	5,108
Sales	—	461,433	—	—	—	—	1,257,126	—	—	—
<b>Total Operating Revenues</b>	<b>2,382,895</b>	<b>1,593,867</b>	<b>40,977</b>	<b>36,242</b>	<b>53,526</b>	<b>96,970</b>	<b>8,533,510</b>	<b>2,367,313</b>	<b>5,552</b>	<b>192,863</b>
<b>Operating Expenses</b>										
Sewage Collection	—	131,043	—	16,143	—	54,689	3,394,234	2,004,678	—	—
Sewage Treatment	—	524,171	18,824	—	—	—	1,358,293	—	—	154,705
Sewage Disposal	—	—	—	—	—	—	—	—	690	—
Solid Waste Disposal	3,687,885	—	—	—	—	—	—	—	—	—
Administration and General	301,039	642,770	8,096	11,304	—	32,831	860,284	1,778,852	732	70,517
Depreciation and Amortization	—	1,306,800	38,421	22,413	—	270,782	412,701	1,214,427	1,393	104,787
Other Operating Expenses	—	—	—	—	—	—	74,306	—	8,412	—
<b>Total Operating Expenses</b>	<b>3,988,924</b>	<b>2,604,784</b>	<b>65,341</b>	<b>49,860</b>	<b>—</b>	<b>358,302</b>	<b>6,099,818</b>	<b>4,997,957</b>	<b>11,227</b>	<b>330,009</b>
<b>Operating Income (Loss)</b>	<b>(1,606,029)</b>	<b>(1,010,917)</b>	<b>(24,364)</b>	<b>(13,618)</b>	<b>53,526</b>	<b>(261,332)</b>	<b>2,433,692</b>	<b>(2,630,644)</b>	<b>(5,675)</b>	<b>(137,146)</b>
<b>Non-Operating Revenues</b>										
Interest Income	15,079	220,677	1,549	2,141	8,187	46	297,931	222,796	—	22,434
Rents, Leases, and Franchises	—	—	4,000	3,450	—	—	—	8,220	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,749,918	—	—	—	—	—	2,276,205	—	34,755
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	24,063	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	56
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,489	—	—	—	1,178,078	—	37,526	—	783
Other Governmental Agencies	—	9,128	—	855	—	—	—	—	—	—
Other Non-Operating Revenues	—	319,568	—	50	—	—	368,369	79,885	—	—
<b>Total Non-Operating Revenues</b>	<b>15,079</b>	<b>3,303,780</b>	<b>5,549</b>	<b>6,496</b>	<b>8,187</b>	<b>1,202,187</b>	<b>666,300</b>	<b>2,624,632</b>	<b>—</b>	<b>58,028</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,322,234	3,050	—	—	32,347	372,027	—	1,436	11,075
Other Non-Operating Expenses	—	94,030	—	—	1,231	—	1,736,929	—	—	—
<b>Total Non-Operating Expenses</b>	<b>—</b>	<b>1,416,264</b>	<b>3,050</b>	<b>—</b>	<b>1,231</b>	<b>32,347</b>	<b>2,108,956</b>	<b>—</b>	<b>1,436</b>	<b>11,075</b>
<b>Non-Operating Income (Loss)</b>	<b>15,079</b>	<b>1,887,516</b>	<b>2,499</b>	<b>6,496</b>	<b>6,956</b>	<b>1,169,840</b>	<b>(1,442,656)</b>	<b>2,624,632</b>	<b>(1,436)</b>	<b>46,953</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,590,950)</b>	<b>876,599</b>	<b>(21,865)</b>	<b>(7,122)</b>	<b>60,482</b>	<b>908,508</b>	<b>991,036</b>	<b>(6,012)</b>	<b>(7,111)</b>	<b>(90,193)</b>
Operating Transfers In	—	—	—	—	—	87,488	—	—	—	—
Operating Transfers Out	—	—	12,910	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,590,950)</b>	<b>\$876,599</b>	<b>\$(34,775)</b>	<b>\$(7,122)</b>	<b>\$60,482</b>	<b>\$995,996</b>	<b>\$991,036</b>	<b>\$(6,012)</b>	<b>\$(7,111)</b>	<b>\$(90,193)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Tuolumne Utilities District	Twain Harte Community Services District	Ukiah Valley Sanitation District (Mendocino)	Union Sanitary District (Alameda)	Vallecitos Water District	Vallejo Sanitation and Flood Control District	Valley Center Municipal Water District	Valley Sanitary District (Riverside)	Valley Springs Public Utility District	Vandenberg Village Community Services District
<b>Operating Revenues</b>										
Service Charges	\$1,642,427	\$318,248	\$1,065,871	\$25,146,104	\$5,252,093	\$17,307,089	\$996,551	\$2,756,705	\$137,067	\$639,338
Connection Fees	335,921	—	49,684	1,665,970	—	—	—	2,787,027	—	34,472
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	—	—	1,034,706	1,875	174,202	—	93,366	—	—
Sales	—	—	—	—	582,232	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>1,978,348</b>	<b>318,248</b>	<b>1,115,555</b>	<b>27,846,780</b>	<b>5,836,200</b>	<b>17,481,291</b>	<b>996,551</b>	<b>5,637,098</b>	<b>137,067</b>	<b>673,810</b>
<b>Operating Expenses</b>										
Sewage Collection	329,325	—	73,768	6,452,533	357,689	3,332,126	65,796	376,179	31,198	18,220
Sewage Treatment	406,602	159,445	508,806	10,093,698	1,315,743	5,702,531	523,313	1,100,389	—	315,648
Sewage Disposal	229,535	—	—	—	1,544,006	—	—	201,838	—	—
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	1,043,971	135,758	236,240	3,860,606	1,698,613	3,213,985	76,124	791,061	113,389	147,942
Depreciation and Amortization	828,471	150,962	203,163	13,549,570	1,666,511	5,716,218	448,960	645,544	32,098	22,431
Other Operating Expenses	76,844	—	—	—	1,477,120	—	—	—	—	40,039
<b>Total Operating Expenses</b>	<b>2,914,748</b>	<b>446,165</b>	<b>1,021,977</b>	<b>33,956,407</b>	<b>8,059,682</b>	<b>17,964,860</b>	<b>1,114,193</b>	<b>3,115,011</b>	<b>176,685</b>	<b>544,280</b>
<b>Operating Income (Loss)</b>	<b>(936,400)</b>	<b>(127,917)</b>	<b>93,578</b>	<b>(6,109,627)</b>	<b>(2,223,482)</b>	<b>(483,569)</b>	<b>(117,642)</b>	<b>2,522,087</b>	<b>(39,618)</b>	<b>129,530</b>
<b>Non-Operating Revenues</b>										
Interest Income	125,695	8,309	115,678	2,933,175	411,841	2,885,640	18,447	335,986	—	68,340
Rents, Leases, and Franchises	—	—	58,424	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	258,565	—	31,492	—	475,066	555,046	—	358,894	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	59,561	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	450	—	57	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	6,488	—	559	—	6,921	11,465	—	6,522	—	—
Other Governmental Agencies	22,721	11,881	—	—	231,704	5,392,050	—	—	—	—
Other Non-Operating Revenues	13,270	—	—	1,778,011	2,709,222	1,863,826	—	14,444	—	93,844
<b>Total Non-Operating Revenues</b>	<b>486,750</b>	<b>20,190</b>	<b>206,210</b>	<b>4,711,186</b>	<b>3,834,754</b>	<b>10,708,027</b>	<b>18,447</b>	<b>715,846</b>	<b>—</b>	<b>162,184</b>
<b>Non-Operating Expenses</b>										
Interest Expense	94,442	5,250	13,922	773,806	—	1,954,556	64,781	—	—	25,331
Other Non-Operating Expenses	—	—	—	956,903	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>94,442</b>	<b>5,250</b>	<b>13,922</b>	<b>1,730,709</b>	<b>—</b>	<b>1,954,556</b>	<b>64,781</b>	<b>—</b>	<b>—</b>	<b>25,331</b>
<b>Non-Operating Income (Loss)</b>	<b>392,308</b>	<b>14,940</b>	<b>192,288</b>	<b>2,980,477</b>	<b>3,834,754</b>	<b>8,753,471</b>	<b>(46,334)</b>	<b>715,846</b>	<b>—</b>	<b>136,853</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(544,092)</b>	<b>(112,977)</b>	<b>285,866</b>	<b>(3,129,150)</b>	<b>1,611,272</b>	<b>8,269,902</b>	<b>(163,976)</b>	<b>3,237,933</b>	<b>(39,618)</b>	<b>266,383</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	589,321	—	—	—
<b>Net Income (Loss)</b>	<b>\$(544,092)</b>	<b>\$(112,977)</b>	<b>\$285,866</b>	<b>\$(3,129,150)</b>	<b>\$1,611,272</b>	<b>\$8,269,902</b>	<b>\$(753,297)</b>	<b>\$3,237,933</b>	<b>\$(39,618)</b>	<b>\$266,383</b>



**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ventura County Waterworks No. 1	Ventura County Waterworks No. 16	Ventura Region Sanitation District	Victor Valley Wastewater Reclamation Authority	Victorville Sanitary District (San Bernardino)	Wallace Community Services District	Walnut Park Garbage Disposal District	Weaverville Sanitary District (Trinity)	Weott Community Services District	West Bay Sanitary District (San Mateo)
<b>Operating Revenues</b>										
Service Charges	\$2,294,920	\$175,408	\$6,938,753	\$3,492,306	\$4,245,028	\$12,233	\$365,630	\$321,285	\$71,012	\$6,592,663
Connection Fees	622,500	877	—	3,949,649	508,638	16,000	—	—	4,000	333,584
Service Type Assessment	—	—	—	—	—	35,536	—	—	—	—
Other Services	—	3,643	5,105,580	53,805	—	3,351	—	—	—	101,094
Sales	298,617	360	443,801	2,211	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,216,037</b>	<b>180,288</b>	<b>12,488,134</b>	<b>7,497,971</b>	<b>4,753,666</b>	<b>67,120</b>	<b>365,630</b>	<b>321,285</b>	<b>75,012</b>	<b>7,027,341</b>
<b>Operating Expenses</b>										
Sewage Collection	195,726	9,802	716,844	701,160	1,398,164	12,245	—	29,321	2,597	1,938,635
Sewage Treatment	1,482,098	117,808	1,634,877	2,572,232	—	12,245	—	153,937	15,956	3,055,434
Sewage Disposal	62,601	—	42,381	101,979	2,251,793	—	—	—	—	—
Solid Waste Disposal	—	—	4,343,251	—	—	—	—	—	—	—
Administration and General	395,737	49,548	3,418,249	1,001,407	—	26,531	503,333	50,199	19,526	976,435
Depreciation and Amortization	399,171	17,778	1,216,291	2,055,777	306,022	54,307	—	200,374	92,515	631,119
Other Operating Expenses	220,706	—	1,592,543	—	2,398	3,652	—	—	—	—
<b>Total Operating Expenses</b>	<b>2,756,039</b>	<b>194,936</b>	<b>12,964,436</b>	<b>6,432,555</b>	<b>3,958,377</b>	<b>108,980</b>	<b>503,333</b>	<b>433,831</b>	<b>130,594</b>	<b>6,601,623</b>
<b>Operating Income (Loss)</b>	<b>459,998</b>	<b>(14,648)</b>	<b>(476,302)</b>	<b>1,065,416</b>	<b>795,289</b>	<b>(41,860)</b>	<b>(137,703)</b>	<b>(112,546)</b>	<b>(55,582)</b>	<b>425,718</b>
<b>Non-Operating Revenues</b>										
Interest Income	203,127	12,259	1,761,282	784,363	168,046	817	13,657	17,640	799	269,751
Rents, Leases, and Franchises	26,119	—	—	283	—	698	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	941,423	—	105,128	2,393	—	—
Voter Approved Taxes	—	4,104	—	—	—	—	—	2,969	—	—
Property Assessments	—	—	—	—	2,750	—	—	28,187	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	100,000	—	—	3,140,675	—	—	—	—	—
State	—	3	—	—	40,605	—	1,197	94	—	—
Other Governmental Agencies	—	—	2,500	335,108	—	—	—	—	—	—
Other Non-Operating Revenues	1,092,873	245	243,507	—	—	—	—	—	2,300	20,008
<b>Total Non-Operating Revenues</b>	<b>1,322,119</b>	<b>116,611</b>	<b>2,007,289</b>	<b>1,119,754</b>	<b>4,293,499</b>	<b>1,515</b>	<b>119,982</b>	<b>51,283</b>	<b>3,099</b>	<b>289,759</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,406	14,435	191,177	—	—	—	38,901	14,634	—
Other Non-Operating Expenses	436,575	3,756	465,021	—	—	—	—	44,445	—	80,204
<b>Total Non-Operating Expenses</b>	<b>436,575</b>	<b>5,162</b>	<b>479,456</b>	<b>191,177</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>83,346</b>	<b>14,634</b>	<b>80,204</b>
<b>Non-Operating Income (Loss)</b>	<b>885,544</b>	<b>111,449</b>	<b>1,527,833</b>	<b>928,577</b>	<b>4,293,499</b>	<b>1,515</b>	<b>119,982</b>	<b>(32,063)</b>	<b>(11,535)</b>	<b>209,555</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,345,542</b>	<b>96,801</b>	<b>1,051,531</b>	<b>1,993,993</b>	<b>5,088,788</b>	<b>(40,345)</b>	<b>(17,721)</b>	<b>(144,609)</b>	<b>(67,117)</b>	<b>635,273</b>
Operating Transfers In	—	—	1,862,570	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,862,570	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,345,542</b>	<b>\$96,801</b>	<b>\$1,051,531</b>	<b>\$1,993,993</b>	<b>\$5,088,788</b>	<b>\$(40,345)</b>	<b>\$(17,721)</b>	<b>\$(144,609)</b>	<b>\$(67,117)</b>	<b>\$635,273</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	West County Agency	West County Wastewater District (Contra Costa)	West Patton Village Community Services District	West Valley Sanitation District of Santa Clara County (Santa Clara)	Westborough County Water District	Western Municipal Water District	Western Regional Sanitary Landfill Authority	Western Riverside County Regional Wastewater Authority	Westley Community Services District	Westport County Water District
<b>Operating Revenues</b>										
Service Charges	\$—	\$5,276,761	\$46,980	\$10,042,795	\$1,271,221	\$203,769	\$—	\$2,139,512	\$3,218	\$—
Connection Fees	—	1,283,873	—	469,326	—	163,296	—	—	—	—
Service Type Assessment	—	—	—	—	—	—	—	—	—	—
Other Services	—	1,225,497	—	729,181	—	9,000	19,757,535	—	2,149	—
Sales	—	—	348	—	—	2,981,831	—	—	—	37,053
<b>Total Operating Revenues</b>	<b>—</b>	<b>7,786,131</b>	<b>47,328</b>	<b>11,241,302</b>	<b>1,271,221</b>	<b>3,357,896</b>	<b>19,757,535</b>	<b>2,139,512</b>	<b>5,367</b>	<b>37,053</b>
<b>Operating Expenses</b>										
Sewage Collection	—	1,213,243	948	2,462,777	—	814,116	—	119,829	—	2,499
Sewage Treatment	—	3,507,205	13,380	5,426,887	1,168,319	—	163	1,980,494	—	24,605
Sewage Disposal	—	126,040	—	—	—	1,878,056	162	—	—	3,824
Solid Waste Disposal	—	—	—	—	—	—	—	—	—	—
Administration and General	305,811	1,353,420	—	1,214,334	—	—	13,142,393	158,368	6,644	4,313
Depreciation and Amortization	—	2,356,469	1,255	2,935,208	44,017	173,357	1,793,324	5,684	2,659	25,223
Other Operating Expenses	—	47,271	—	—	52,525	176,675	—	—	12	—
<b>Total Operating Expenses</b>	<b>305,811</b>	<b>8,603,648</b>	<b>15,583</b>	<b>12,039,206</b>	<b>1,264,861</b>	<b>3,042,204</b>	<b>14,936,042</b>	<b>2,264,375</b>	<b>9,315</b>	<b>60,464</b>
<b>Operating Income (Loss)</b>	<b>(305,811)</b>	<b>(817,517)</b>	<b>31,745</b>	<b>(797,904)</b>	<b>6,360</b>	<b>315,692</b>	<b>4,821,493</b>	<b>(124,863)</b>	<b>(3,948)</b>	<b>(23,411)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,042	491,388	—	642,009	—	798,421	1,175,416	66,337	138	1,161
Rents, Leases, and Franchises	—	428,719	82	—	—	—	52,263	—	—	3,900
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	674,422	—	—	—	—	—	—	1,599	4,605
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	13,795	—	—	—	—	106,966	—	27	44
Other Governmental Agencies	305,811	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	6,670,364	(253,064)	734,537	—	246
<b>Total Non-Operating Revenues</b>	<b>306,853</b>	<b>1,608,324</b>	<b>82</b>	<b>642,009</b>	<b>—</b>	<b>7,468,785</b>	<b>1,081,581</b>	<b>800,874</b>	<b>1,764</b>	<b>9,956</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	763,470	—	367,161	1,479,088	496,532	—	2,290
Other Non-Operating Expenses	1,041	2,156	—	—	—	25,600	(36,938)	178,650	—	—
<b>Total Non-Operating Expenses</b>	<b>1,041</b>	<b>2,156</b>	<b>—</b>	<b>763,470</b>	<b>—</b>	<b>392,761</b>	<b>1,442,150</b>	<b>675,182</b>	<b>—</b>	<b>2,290</b>
<b>Non-Operating Income (Loss)</b>	<b>305,812</b>	<b>1,606,168</b>	<b>82</b>	<b>(121,461)</b>	<b>—</b>	<b>7,076,024</b>	<b>(360,569)</b>	<b>125,692</b>	<b>1,764</b>	<b>7,666</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1</b>	<b>788,651</b>	<b>31,827</b>	<b>(919,365)</b>	<b>6,360</b>	<b>7,391,716</b>	<b>4,460,924</b>	<b>829</b>	<b>(2,184)</b>	<b>(15,745)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	31,827	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1</b>	<b>\$788,651</b>	<b>\$—</b>	<b>\$(919,365)</b>	<b>\$6,360</b>	<b>\$7,391,716</b>	<b>\$4,460,924</b>	<b>\$829</b>	<b>\$(2,184)</b>	<b>\$(15,745)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	Westwood Community Services District	Whispering Palms Community Services District	Whittier Utility Authority	Windsor County Water District	Winter Gardens Sewer Maintenance (San Diego)	Winton Water and Sanitary District (Merced)	Woodbridge Sanitary District (San Joaquin)	Woodville Public Utility District	Yorba Linda Water District	Yucaipa Valley Water District
<b>Operating Revenues</b>										
Service Charges	\$253,691	\$489,834	\$7,964,240	\$4,712,151	\$954,517	\$814,122	\$—	\$3,185	\$545,119	\$4,307,490
Connection Fees	—	7,206	—	2,381,204	76,712	—	3,078	—	—	—
Service Type Assessment	—	—	—	—	—	—	267,833	—	—	—
Other Services	427	—	—	—	—	—	—	4	—	25,173
Sales	—	—	—	—	—	—	—	75,647	4,242	—
<b>Total Operating Revenues</b>	<b>254,118</b>	<b>497,040</b>	<b>7,964,240</b>	<b>7,093,355</b>	<b>1,031,229</b>	<b>814,122</b>	<b>270,911</b>	<b>78,836</b>	<b>549,361</b>	<b>4,332,663</b>
<b>Operating Expenses</b>										
Sewage Collection	121,299	24,933	—	—	120,776	—	—	—	237,770	528,497
Sewage Treatment	—	417,842	1,011,509	—	—	368,820	153,204	—	—	624,089
Sewage Disposal	—	—	—	1,434,766	754,261	—	—	20,698	—	601,536
Solid Waste Disposal	—	—	5,881,731	462,527	—	—	—	—	—	—
Administration and General	27,323	134,670	13,735	1,470,199	110,817	221,462	55,648	46,183	307,847	2,333,424
Depreciation and Amortization	44,179	227,604	568,106	1,375,994	40,688	171,640	45,456	18,211	265,211	1,831,087
Other Operating Expenses	—	—	408,219	—	—	—	—	13,282	—	21,610
<b>Total Operating Expenses</b>	<b>192,801</b>	<b>805,049</b>	<b>7,883,300</b>	<b>4,743,486</b>	<b>1,026,542</b>	<b>761,922</b>	<b>254,308</b>	<b>98,374</b>	<b>810,828</b>	<b>5,940,243</b>
<b>Operating Income (Loss)</b>	<b>61,317</b>	<b>(308,009)</b>	<b>80,940</b>	<b>2,349,869</b>	<b>4,687</b>	<b>52,200</b>	<b>16,603</b>	<b>(19,538)</b>	<b>(261,467)</b>	<b>(1,607,580)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	33,673	691,020	373,647	176,648	27,665	10,894	4,718	78,832	484,596
Rents, Leases, and Franchises	—	—	—	135,297	—	—	—	3,000	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	27,330	—	—	—	32,915	34,624	28,452	—	673,079
Voter Approved Taxes	—	—	—	19,299	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	149,404	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	6	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	558	—	154,322	—	74	689	459	—	15,155
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	44,492
Other Non-Operating Revenues	—	100,094	9,837	446,622	—	44,946	9,017	—	17,475	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>161,655</b>	<b>700,857</b>	<b>1,129,187</b>	<b>176,648</b>	<b>255,004</b>	<b>55,224</b>	<b>36,635</b>	<b>96,307</b>	<b>1,217,322</b>
<b>Non-Operating Expenses</b>										
Interest Expense	50,252	—	237,757	1,016,858	—	85,045	—	3,467	—	380,831
Other Non-Operating Expenses	—	—	3,605	—	5,685	2,013	—	1,731	—	109,415
<b>Total Non-Operating Expenses</b>	<b>50,252</b>	<b>—</b>	<b>241,362</b>	<b>1,016,858</b>	<b>5,685</b>	<b>87,058</b>	<b>—</b>	<b>5,198</b>	<b>—</b>	<b>490,246</b>
<b>Non-Operating Income (Loss)</b>	<b>(50,252)</b>	<b>161,655</b>	<b>459,495</b>	<b>112,329</b>	<b>170,963</b>	<b>167,946</b>	<b>55,224</b>	<b>31,437</b>	<b>96,307</b>	<b>727,076</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>11,065</b>	<b>(146,354)</b>	<b>540,435</b>	<b>2,462,198</b>	<b>175,650</b>	<b>220,146</b>	<b>71,827</b>	<b>11,899</b>	<b>(165,160)</b>	<b>(880,504)</b>
Operating Transfers In	—	—	—	888,265	—	284,783	—	11,616	—	275,581
Operating Transfers Out	—	—	—	888,265	—	284,783	—	11,616	—	782,409
<b>Net Income (Loss)</b>	<b>\$11,065</b>	<b>\$(146,354)</b>	<b>\$540,435</b>	<b>\$2,462,198</b>	<b>\$175,650</b>	<b>\$220,146</b>	<b>\$71,827</b>	<b>\$11,899</b>	<b>\$(165,160)</b>	<b>\$(1,387,332)</b>

**Table 7. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Waste Disposal Activity Revenues and Expenses by Special District in Alphabetical Order**

	<b>State Total</b>
<b>Operating Revenues</b>	
Service Charges	\$1,443,392,692
Connection Fees	231,654,023
Service Type Assessment	26,367,820
Other Services	86,016,912
Sales	87,627,933
<b>Total Operating Revenues</b>	<b>1,875,059,380</b>
<b>Operating Expenses</b>	
Sewage Collection	208,980,580
Sewage Treatment	591,920,114
Sewage Disposal	84,174,105
Solid Waste Disposal	200,133,742
Administration and General	357,313,488
Depreciation and Amortization	413,883,563
Other Operating Expenses	47,275,414
<b>Total Operating Expenses</b>	<b>1,903,681,006</b>
<b>Operating Income (Loss)</b>	<b>(28,621,626)</b>
<b>Non-Operating Revenues</b>	
Interest Income	285,493,794
Rents, Leases, and Franchises	10,037,820
<b>Taxes and Assessments</b>	
Current Secured and Unsecured (1%)	178,154,340
Voter Approved Taxes	26,490,336
Property Assessments	9,920,715
Special Assessments	665,342
Prior Year and Penalties	2,575,476
<b>Intergovernmental</b>	
Federal	9,387,909
State	14,834,589
Other Governmental Agencies	14,814,336
Other Non-Operating Revenues	97,803,043
<b>Total Non-Operating Revenues</b>	<b>650,177,700</b>
<b>Non-Operating Expenses</b>	
Interest Expense	194,731,819
Other Non-Operating Expenses	45,756,630
<b>Total Non-Operating Expenses</b>	<b>240,488,449</b>
<b>Non-Operating Income (Loss)</b>	<b>409,689,251</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>381,067,625</b>
Operating Transfers In	166,697,611
Operating Transfers Out	151,326,796
<b>Net Income (Loss)</b>	<b>\$396,438,440</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	4-E Water District	4-M Water District	Acampo Maintenance District (San Joaquin)	Adams Springs Water District	Adelanto Public Utility Authority	Alameda County Flood Control and Water Conservation District	Alameda County Water District	Aldercroft Heights County Water District	Alleghany County Water District	Allensworth Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$24,184	\$3,966,124	\$—	\$29,233,874	\$144,654	\$23,511	\$48,194
Business	—	—	—	—	—	—	5,284,750	—	—	17,360
Industrial	—	—	—	—	—	—	4,487,840	—	—	—
Irrigation	270	15,119	—	—	—	313,471	—	—	—	—
Sales for Resale	—	—	—	—	—	20,445,191	—	—	—	—
All Other Sales	—	—	—	—	—	—	2,935,970	600	—	—
Water Services	—	—	26	2,499	638,910	15,014	3,387,360	—	1,950	—
<b>Total Operating Revenues</b>	<b>270</b>	<b>15,119</b>	<b>26</b>	<b>26,683</b>	<b>4,605,034</b>	<b>20,773,676</b>	<b>45,329,794</b>	<b>145,254</b>	<b>25,461</b>	<b>65,554</b>
<b>Operating Expenses</b>										
Source of Supply	320	19,593	—	—	—	6,557,393	13,875,610	—	—	—
Pumping	—	—	6,730	—	785,102	1,995,374	2,748,900	—	—	18,074
Water Treatment	—	—	3,249	2,793	—	1,254,731	6,002,700	661	1,271	—
Administration and General	—	—	7,148	17,765	733,113	5,533,928	6,166,324	55,289	15,569	24,011
Customer Accounts	79	—	—	—	496,770	—	2,525,738	25,917	—	10,290
Transmission and Distribution	—	14,511	9,930	—	261,617	9,838,094	8,153,300	74,294	3,540	6,899
Depreciation and Amortization	—	—	—	5,222	200,784	1,981,083	8,959,700	—	13,484	27,142
Other Operating Expenses	—	—	—	—	25	—	8,838	16,616	—	—
<b>Total Operating Expenses</b>	<b>399</b>	<b>34,104</b>	<b>27,057</b>	<b>25,780</b>	<b>2,477,411</b>	<b>27,160,603</b>	<b>48,441,110</b>	<b>172,777</b>	<b>33,864</b>	<b>86,416</b>
<b>Operating Income (Loss)</b>	<b>(129)</b>	<b>(18,985)</b>	<b>(27,031)</b>	<b>903</b>	<b>2,127,623</b>	<b>(6,386,927)</b>	<b>(3,111,316)</b>	<b>(27,523)</b>	<b>(8,403)</b>	<b>(20,862)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	538	4,152	88	1,288,480	2,298,239	2,602,514	1,215	14	933
Rents, Leases, and Franchises	—	—	—	—	—	23,925,956	130,966	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	2,467	—	—	—	2,975,819	4,892	3,681	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	25,550	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	27,475	—	2,111	—	—	77,621	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	5	—	—	10,864
State	—	—	49	—	—	111,311	2,125,093	150	73	—
Other Governmental Agencies	—	—	—	—	—	—	(311,095)	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	82,886	(1,033,618)	3,000	—	—
<b>Total Non-Operating Revenues</b>	<b>—</b>	<b>28,013</b>	<b>32,218</b>	<b>2,199</b>	<b>1,288,480</b>	<b>26,418,392</b>	<b>6,567,305</b>	<b>9,257</b>	<b>3,768</b>	<b>11,797</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	18,621	—	—	—	—	2,019,835	—	2,964	5,094
Other Non-Operating Expenses	—	3,623	—	—	—	—	4,617	—	4,002	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$22,244</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,024,452</b>	<b>\$—</b>	<b>\$6,966</b>	<b>\$5,094</b>
<b>Non-Operating Income (Loss)</b>	<b>—</b>	<b>5,769</b>	<b>32,218</b>	<b>2,199</b>	<b>1,288,480</b>	<b>26,418,392</b>	<b>4,542,853</b>	<b>9,257</b>	<b>(3,198)</b>	<b>6,703</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(129)</b>	<b>(13,216)</b>	<b>5,187</b>	<b>3,102</b>	<b>3,416,103</b>	<b>20,031,465</b>	<b>1,431,537</b>	<b>(18,266)</b>	<b>(11,601)</b>	<b>(14,159)</b>
Operating Transfers In	—	—	2,560	—	—	—	—	—	—	—
Operating Transfers Out	—	—	2,560	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(129)</b>	<b>\$(13,216)</b>	<b>\$5,187</b>	<b>\$3,102</b>	<b>\$3,416,103</b>	<b>\$20,031,465</b>	<b>\$1,431,537</b>	<b>\$(18,266)</b>	<b>\$(11,601)</b>	<b>\$(14,159)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Almond Park Maintenance District (San Joaquin)	Alpaugh Irrigation District	Alpine Springs County Water District	Alta Irrigation District	Amador Water Agency	Anderson Springs Community Services District	Anderson-Cottonwo od	Angiola Water District	Antelope Valley Water District	Antelope Valley-East Kern Water Agency
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$183,933	\$164,810	\$37,998	\$2,072,256	\$47,527	\$—	\$—	\$—	\$12,856,719
Business	—	—	—	—	184,729	—	—	—	—	—
Industrial	—	—	—	—	459,531	—	—	—	—	—
Irrigation	—	1,021,279	—	1,467,098	77,597	—	487,128	2,793,071	—	1,274,119
Sales for Resale	—	—	—	—	888,315	—	1,505	—	—	—
All Other Sales	—	5,690	13,778	130,858	271,018	—	223,122	—	—	—
Water Services	13	140,562	—	—	1,941,367	—	—	—	—	1,982,636
<b>Total Operating Revenues</b>	<b>13</b>	<b>1,351,464</b>	<b>178,588</b>	<b>1,635,954</b>	<b>5,894,813</b>	<b>47,527</b>	<b>711,755</b>	<b>2,793,071</b>	<b>—</b>	<b>16,113,474</b>
<b>Operating Expenses</b>										
Source of Supply	—	183,704	—	—	259,114	—	21,460	597,921	—	6,080,804
Pumping	1,101	983,857	—	—	—	—	108,330	1,453,763	—	1,034,887
Water Treatment	—	—	—	—	188,023	1,139	—	—	—	2,219,550
Administration and General	1,331	148,652	50,865	1,030,580	705,161	22,706	267,174	101,406	—	1,878,086
Customer Accounts	—	—	—	—	—	—	—	—	—	2,709
Transmission and Distribution	7,835	160,937	122,097	753,792	3,009,835	—	395,101	503,391	—	63,347
Depreciation and Amortization	—	22,986	77,628	205,024	1,135,928	—	261,092	98,720	—	1,926,935
Other Operating Expenses	—	—	—	70,116	1,238,804	13,833	—	—	—	41,400
<b>Total Operating Expenses</b>	<b>10,267</b>	<b>1,500,136</b>	<b>250,590</b>	<b>2,059,512</b>	<b>6,536,865</b>	<b>37,678</b>	<b>1,053,157</b>	<b>2,755,201</b>	<b>—</b>	<b>13,247,718</b>
<b>Operating Income (Loss)</b>	<b>(10,254)</b>	<b>(148,672)</b>	<b>(72,002)</b>	<b>(423,558)</b>	<b>(642,052)</b>	<b>9,849</b>	<b>(341,402)</b>	<b>37,870</b>	<b>—</b>	<b>2,865,756</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,405	—	1,050	79,781	52,591	5,702	23,007	—	720	1,346,140
Rents, Leases, and Franchises	—	—	—	6,410	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,368	69,684	51,325	—	151,035	—	271,601	—	—	1,654,200
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	12,421,416
Property Assessments	11,180	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	4,347	—	—	627	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	27	1,498	967	—	3,029	—	13,479	—	—	172,166
Other Governmental Agencies	—	—	4,132	390,000	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	150,709	—	—	2,650	—	—	54,180
<b>Total Non-Operating Revenues</b>	<b>13,980</b>	<b>71,182</b>	<b>57,474</b>	<b>631,247</b>	<b>206,655</b>	<b>5,702</b>	<b>311,364</b>	<b>—</b>	<b>720</b>	<b>15,648,102</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	38,339	189,248	—	39	26,749	—	233,003
Other Non-Operating Expenses	2,437	—	—	—	—	—	99,985	—	—	11,109,031
<b>Total Non-Operating Expenses</b>	<b>\$2,437</b>	<b>\$—</b>	<b>\$—</b>	<b>\$38,339</b>	<b>\$189,248</b>	<b>\$—</b>	<b>\$100,024</b>	<b>\$26,749</b>	<b>\$—</b>	<b>\$11,342,034</b>
<b>Non-Operating Income (Loss)</b>	<b>11,543</b>	<b>71,182</b>	<b>57,474</b>	<b>592,908</b>	<b>17,407</b>	<b>5,702</b>	<b>211,340</b>	<b>(26,749)</b>	<b>720</b>	<b>4,306,068</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,289</b>	<b>(77,490)</b>	<b>(14,528)</b>	<b>169,350</b>	<b>(624,645)</b>	<b>15,551</b>	<b>(130,062)</b>	<b>11,121</b>	<b>720</b>	<b>7,171,824</b>
Operating Transfers In	625	—	—	—	—	—	—	—	—	—
Operating Transfers Out	625	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,289</b>	<b>\$(77,490)</b>	<b>\$(14,528)</b>	<b>\$169,350</b>	<b>\$(624,645)</b>	<b>\$15,551</b>	<b>\$(130,062)</b>	<b>\$11,121</b>	<b>\$720</b>	<b>\$7,171,824</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Apple Valley Foothill County Water District	Apple Valley Heights County Water District	Arbuckle Public Utility District	Arcade County Water District	Armona Community Services District	Aromas County Water District	Arrowbear Park County Water District	Artois Community Services District	Arvin Community Services District	Arvin-Edison Water Storage District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$74,394	\$113,262	\$109,870	\$2,362,636	\$308,461	\$528,091	\$248,426	\$17,364	\$898,573	\$—
Business	—	—	—	1,402,981	30,846	27,157	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	218,434
Irrigation	—	—	—	—	—	—	—	—	—	7,677,543
Sales for Resale	—	—	—	—	—	—	30,836	—	—	—
All Other Sales	—	—	—	—	101,351	—	—	—	—	50,466
Water Services	29,477	41,360	3,000	26,291	2,788	15,000	178,080	—	136,503	2,482,515
<b>Total Operating Revenues</b>	<b>103,871</b>	<b>154,622</b>	<b>112,870</b>	<b>3,791,908</b>	<b>443,446</b>	<b>570,248</b>	<b>457,342</b>	<b>17,364</b>	<b>1,035,076</b>	<b>10,428,958</b>
<b>Operating Expenses</b>										
Source of Supply	5,673	1,170	—	55,261	—	—	—	—	699,333	10,042,168
Pumping	16,207	25,710	87,413	554,135	121,008	303,817	45,576	—	—	1,418,753
Water Treatment	—	—	—	50,429	10,436	8,553	—	—	—	—
Administration and General	51,219	63,884	39,874	711,703	47,248	214,217	264,550	7,270	235,189	2,169,745
Customer Accounts	—	—	—	74,153	29,226	—	—	—	—	168,587
Transmission and Distribution	12,684	54,471	53,390	706,491	105,377	—	15,848	3,174	—	5,319,559
Depreciation and Amortization	10,709	23,611	15,792	691,331	90,892	156,019	79,643	4,373	98,577	1,526,902
Other Operating Expenses	—	—	3,831	107,727	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>96,492</b>	<b>168,846</b>	<b>200,300</b>	<b>2,951,230</b>	<b>404,187</b>	<b>682,606</b>	<b>405,617</b>	<b>14,817</b>	<b>1,033,099</b>	<b>20,645,714</b>
<b>Operating Income (Loss)</b>	<b>7,379</b>	<b>(14,224)</b>	<b>(87,430)</b>	<b>840,678</b>	<b>39,259</b>	<b>(112,358)</b>	<b>51,725</b>	<b>2,547</b>	<b>1,977</b>	<b>(10,216,756)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,646	515	45,825	390,637	10,426	1,240	20,492	2,273	21,379	463,023
Rents, Leases, and Franchises	—	—	—	56,970	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	52,294	—	16,963	40,218	38,182	—	—	—
Voter Approved Taxes	—	1,515	—	—	—	3,191	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	1,107,659
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	55	745	—	423	560	815	—	—	—
Other Governmental Agencies	—	—	—	—	—	20	—	—	—	645,230
Other Non-Operating Revenues	—	48	—	11,624	—	(2,057)	(4,042)	—	—	329,577
<b>Total Non-Operating Revenues</b>	<b>2,646</b>	<b>2,133</b>	<b>98,864</b>	<b>459,231</b>	<b>27,812</b>	<b>43,172</b>	<b>55,447</b>	<b>2,273</b>	<b>21,379</b>	<b>2,545,489</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	200	—	728,297	101,411	—	35,397	3,152	12,642	120,413
Other Non-Operating Expenses	—	—	—	105,262	—	—	359	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$200</b>	<b>\$—</b>	<b>\$833,559</b>	<b>\$101,411</b>	<b>\$—</b>	<b>\$35,756</b>	<b>\$3,152</b>	<b>\$12,642</b>	<b>\$120,413</b>
<b>Non-Operating Income (Loss)</b>	<b>2,646</b>	<b>1,933</b>	<b>98,864</b>	<b>(374,328)</b>	<b>(73,599)</b>	<b>43,172</b>	<b>19,691</b>	<b>(879)</b>	<b>8,737</b>	<b>2,425,076</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>10,025</b>	<b>(12,291)</b>	<b>11,434</b>	<b>466,350</b>	<b>(34,340)</b>	<b>(69,186)</b>	<b>71,416</b>	<b>1,668</b>	<b>10,714</b>	<b>(7,791,680)</b>
Operating Transfers In	—	—	—	—	43,353	—	17,976	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$10,025</b>	<b>\$(12,291)</b>	<b>\$11,434</b>	<b>\$466,350</b>	<b>\$9,013</b>	<b>\$(69,186)</b>	<b>\$89,392</b>	<b>\$1,668</b>	<b>\$10,714</b>	<b>\$(7,791,680)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Atwell Island Water District	Auburn Valley Community Services District	Avila Beach Community Services District	Baker Community Services District	Baldy Mesa Water District	Ballico Community Services District	Ballico-Cortez Water District	Banta-Carbona Irrigation District	Bard Water District	Bear Valley Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$42,749	\$160,395	\$48,573	\$2,293,278	\$17,628	\$—	\$—	\$—	\$1,246,293
Business	—	4,285	—	145,717	—	—	—	—	—	111,263
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	96,017	—	—	—	—	—	—	2,667,777	388,007	92,461
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	506,046	—
Water Services	—	1,214	7,767	—	107,311	—	—	225,818	20,377	387,101
<b>Total Operating Revenues</b>	<b>96,017</b>	<b>48,248</b>	<b>168,162</b>	<b>194,290</b>	<b>2,400,589</b>	<b>17,628</b>	<b>—</b>	<b>2,893,595</b>	<b>914,430</b>	<b>1,837,118</b>
<b>Operating Expenses</b>										
Source of Supply	116,987	—	141,950	—	1,090,632	—	—	641,136	—	280,209
Pumping	—	39,652	—	46,749	24,182	—	—	548,823	—	344,395
Water Treatment	—	6,277	42,244	38,249	—	—	—	—	—	—
Administration and General	82,057	12,530	28,002	17,714	563,578	5,143	—	867,958	102,031	101,634
Customer Accounts	—	—	—	—	331,627	—	—	—	—	1,842
Transmission and Distribution	—	—	—	—	144,213	—	—	521,363	723,500	802,841
Depreciation and Amortization	—	17,247	24,956	8,224	1,016,956	—	—	169,705	88,215	385,921
Other Operating Expenses	—	—	—	—	—	—	—	22,933	—	68,736
<b>Total Operating Expenses</b>	<b>199,044</b>	<b>75,706</b>	<b>237,152</b>	<b>110,936</b>	<b>3,171,188</b>	<b>5,143</b>	<b>—</b>	<b>2,771,918</b>	<b>913,746</b>	<b>1,985,578</b>
<b>Operating Income (Loss)</b>	<b>(103,027)</b>	<b>(27,458)</b>	<b>(68,990)</b>	<b>83,354</b>	<b>(770,599)</b>	<b>12,485</b>	<b>—</b>	<b>121,677</b>	<b>684</b>	<b>(148,460)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,166	400	3,803	159	90,315	1,042	300	56,429	18,559	29,173
Rents, Leases, and Franchises	10,000	—	—	—	—	—	—	76,808	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	265,156	—	2,117	206,328	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	291,178
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	180,044	—	—
State	—	—	—	—	5,443	—	29	2,824	—	6,152
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	233,926	—	—	—	—	11,129
<b>Total Non-Operating Revenues</b>	<b>11,166</b>	<b>400</b>	<b>3,803</b>	<b>159</b>	<b>594,840</b>	<b>1,042</b>	<b>2,446</b>	<b>522,433</b>	<b>18,559</b>	<b>337,632</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	119,599	—	—	89,461	—	145,023
Other Non-Operating Expenses	—	—	—	—	—	—	2,125	—	—	53,833
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$119,599</b>	<b>\$—</b>	<b>\$2,125</b>	<b>\$89,461</b>	<b>\$—</b>	<b>\$198,856</b>
<b>Non-Operating Income (Loss)</b>	<b>11,166</b>	<b>400</b>	<b>3,803</b>	<b>159</b>	<b>475,241</b>	<b>1,042</b>	<b>321</b>	<b>432,972</b>	<b>18,559</b>	<b>138,776</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(91,861)</b>	<b>(27,058)</b>	<b>(65,187)</b>	<b>83,513</b>	<b>(295,358)</b>	<b>13,527</b>	<b>321</b>	<b>554,649</b>	<b>19,243</b>	<b>(9,684)</b>
Operating Transfers In	—	42,418	—	—	—	—	—	—	50,251	—
Operating Transfers Out	—	—	—	76,844	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(91,861)</b>	<b>\$15,360</b>	<b>\$(65,187)</b>	<b>\$6,669</b>	<b>\$(295,358)</b>	<b>\$13,527</b>	<b>\$321</b>	<b>\$554,649</b>	<b>\$69,494</b>	<b>\$(9,684)</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Beaumont-Cherry Valley Water District	Bella Vista Water District	Belridge Water Storage District	Berrenda Mesa Water District	Berry Creek Community Services District	Bertsch-Ocean View Community Services District	Big Bear City Community Services District	Big Bear Municipal Water District	Big Creek Community Services District	Big Pine Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$2,730,866	\$1,229,792	\$—	\$64,069	\$14,427	\$26,850	\$1,859,646	\$—	\$—	\$77,507
Business	—	443,788	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	385,277	11,893,484	11,733,513	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	261,909	—	—
All Other Sales	—	693,231	—	2,196,040	—	3,510	—	—	—	—
Water Services	441,916	611,224	—	1,279,102	14,814	—	653,924	—	42,612	—
<b>Total Operating Revenues</b>	<b>3,172,782</b>	<b>3,363,312</b>	<b>11,893,484</b>	<b>15,272,724</b>	<b>29,241</b>	<b>30,360</b>	<b>2,513,570</b>	<b>261,909</b>	<b>42,612</b>	<b>77,507</b>
<b>Operating Expenses</b>										
Source of Supply	—	959,022	5,970,554	9,189,596	—	—	340,114	834,000	15,299	—
Pumping	864,316	324,266	1,879,956	2,127,934	940	—	83,914	—	188	—
Water Treatment	—	459,549	—	—	777	—	—	—	896	—
Administration and General	1,242,615	1,094,578	535,330	559,838	6,838	10,779	479,465	1,004,672	15,834	7,550
Customer Accounts	43,075	215,524	—	—	—	—	—	—	—	—
Transmission and Distribution	258,318	556,301	743,721	1,072,921	9,192	—	602,330	—	—	56,265
Depreciation and Amortization	362,348	582,365	446,408	405,575	36,219	32,065	369,474	425,321	7,545	51,777
Other Operating Expenses	7,431	—	—	2,968,033	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>2,778,103</b>	<b>4,191,605</b>	<b>9,575,969</b>	<b>16,323,897</b>	<b>53,966</b>	<b>42,844</b>	<b>1,875,297</b>	<b>2,263,993</b>	<b>39,762</b>	<b>115,592</b>
<b>Operating Income (Loss)</b>	<b>394,679</b>	<b>(828,293)</b>	<b>2,317,515</b>	<b>(1,051,173)</b>	<b>(24,725)</b>	<b>(12,484)</b>	<b>638,273</b>	<b>(2,002,084)</b>	<b>2,850</b>	<b>(38,085)</b>
<b>Non-Operating Revenues</b>										
Interest Income	60,000	39,339	311,564	185,032	129	2,684	131,332	100,456	3,378	11,464
Rents, Leases, and Franchises	—	—	—	144,992	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	425,935	—	64,526	—	3,279	—	1,510,429	—	—
Voter Approved Taxes	—	1,157,072	—	—	—	—	—	—	—	—
Property Assessments	5,523,748	—	—	132,004	—	—	—	—	—	—
Special Assessments	—	14,141	—	—	—	20,063	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	26,327	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	349,314	—	—
State	—	11,114	—	15,432	—	107	—	32,619	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	478,609
Other Non-Operating Revenues	—	18,985	523,245	40,318	—	—	—	38,626	—	—
<b>Total Non-Operating Revenues</b>	<b>5,583,748</b>	<b>1,666,586</b>	<b>834,809</b>	<b>582,304</b>	<b>129</b>	<b>26,133</b>	<b>131,332</b>	<b>2,057,771</b>	<b>3,378</b>	<b>490,073</b>
<b>Non-Operating Expenses</b>										
Interest Expense	79	259,163	445,754	230,508	134	10,294	230,447	182,767	—	—
Other Non-Operating Expenses	396	—	2,469,314	—	—	—	8,884	794,749	—	—
<b>Total Non-Operating Expenses</b>	<b>\$475</b>	<b>\$259,163</b>	<b>\$2,915,068</b>	<b>\$230,508</b>	<b>\$134</b>	<b>\$10,294</b>	<b>\$239,331</b>	<b>\$977,516</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>5,583,273</b>	<b>1,407,423</b>	<b>(2,080,259)</b>	<b>351,796</b>	<b>(5)</b>	<b>15,839</b>	<b>(107,999)</b>	<b>1,080,255</b>	<b>3,378</b>	<b>490,073</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,977,952</b>	<b>579,130</b>	<b>237,256</b>	<b>(699,377)</b>	<b>(24,730)</b>	<b>3,355</b>	<b>530,274</b>	<b>(921,829)</b>	<b>6,228</b>	<b>451,988</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	3,130,128	—	—
<b>Net Income (Loss)</b>	<b>\$5,977,952</b>	<b>\$579,130</b>	<b>\$237,256</b>	<b>\$(699,377)</b>	<b>\$(24,730)</b>	<b>\$3,355</b>	<b>\$530,274</b>	<b>\$(4,051,957)</b>	<b>\$6,228</b>	<b>\$451,988</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Big Rock Community Services District	Big Springs Irrigation District	Biggs-West Gridley Water District	Bighorn-Desert View Water Agency	Biola Community Services District	Birchm Community Services District	Bodega Bay Public Utility District	Bolinas Community Public Utility	Boron Community Services District	Borrego Springs Park Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$39,415	\$—	\$—	\$548,982	\$51,972	\$—	\$192,200	\$412,421	\$289,812	\$74,615
Business	20,747	—	—	—	22,274	—	191,400	—	24,000	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	67,930	652,978	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	75,858	—	—	—	5,687	18,616	—
Water Services	1,653	8,589	63,007	—	4,690	—	—	35,492	—	20,966
<b>Total Operating Revenues</b>	<b>61,815</b>	<b>76,519</b>	<b>715,985</b>	<b>624,840</b>	<b>78,936</b>	<b>—</b>	<b>383,600</b>	<b>453,600</b>	<b>332,428</b>	<b>95,581</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	8,400	—	168,572	—
Pumping	—	53,170	16,477	—	13,802	—	141,500	—	46,205	25,690
Water Treatment	3,186	—	—	—	—	—	22,600	—	3,686	490
Administration and General	38,102	25,726	334,555	401,014	18,911	42,049	426,400	269,176	120,499	69,610
Customer Accounts	—	—	—	—	—	—	66,300	—	—	—
Transmission and Distribution	—	4,485	249,301	255,438	40,951	—	73,600	—	—	—
Depreciation and Amortization	11,374	—	55,561	200,909	33,955	8,837	118,000	98,434	33,466	11,578
Other Operating Expenses	—	—	—	—	—	—	—	130,649	—	—
<b>Total Operating Expenses</b>	<b>52,662</b>	<b>83,381</b>	<b>655,894</b>	<b>857,361</b>	<b>107,619</b>	<b>50,886</b>	<b>856,800</b>	<b>498,259</b>	<b>372,428</b>	<b>107,368</b>
<b>Operating Income (Loss)</b>	<b>9,153</b>	<b>(6,862)</b>	<b>60,091</b>	<b>(232,521)</b>	<b>(28,683)</b>	<b>(50,886)</b>	<b>(473,200)</b>	<b>(44,659)</b>	<b>(40,000)</b>	<b>(11,787)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,711	2,875	23,311	10,922	8,789	1,487	23,200	9,127	27,632	168
Rents, Leases, and Franchises	—	—	—	—	—	—	—	6,720	5,133	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	10,740	—	—	62,655	—	9,727	233,900	143,214	52,988	—
Voter Approved Taxes	—	—	—	100,156	—	—	—	25,615	—	—
Property Assessments	—	—	—	—	—	25,083	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	6,123	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	306	—	—	6,660	—	45	3,300	2,048	1,200	—
Other Governmental Agencies	—	1,528	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	10,689	288,135	—	—	—	10,284	—	—
<b>Total Non-Operating Revenues</b>	<b>12,757</b>	<b>4,403</b>	<b>34,000</b>	<b>468,528</b>	<b>8,789</b>	<b>36,342</b>	<b>260,400</b>	<b>203,131</b>	<b>86,953</b>	<b>168</b>
<b>Non-Operating Expenses</b>										
Interest Expense	5,426	386	—	83,651	5,949	—	—	51,779	—	—
Other Non-Operating Expenses	—	—	—	251,448	—	4,086	—	1,702	—	—
<b>Total Non-Operating Expenses</b>	<b>\$5,426</b>	<b>\$386</b>	<b>\$—</b>	<b>\$335,099</b>	<b>\$5,949</b>	<b>\$4,086</b>	<b>\$—</b>	<b>\$53,481</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>7,331</b>	<b>4,017</b>	<b>34,000</b>	<b>133,429</b>	<b>2,840</b>	<b>32,256</b>	<b>260,400</b>	<b>149,650</b>	<b>86,953</b>	<b>168</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>16,484</b>	<b>(2,845)</b>	<b>94,091</b>	<b>(99,092)</b>	<b>(25,843)</b>	<b>(18,630)</b>	<b>(212,800)</b>	<b>104,991</b>	<b>46,953</b>	<b>(11,619)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$16,484</b>	<b>\$(2,845)</b>	<b>\$94,091</b>	<b>\$(99,092)</b>	<b>\$(25,843)</b>	<b>\$(18,630)</b>	<b>\$(212,800)</b>	<b>\$104,991</b>	<b>\$46,953</b>	<b>\$(11,619)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Borrego Water District	Brawley County Water District	Briceland Community Services District	Broadview Water District	Brooktrails Community Services District	Brophy Water District	Browns Valley Irrigation District	Buckingham Park Water District	Buena Vista Water Storage District	Burney Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,605,362	\$—	\$8,580	\$—	\$652,760	\$—	\$—	\$186,182	\$—	\$252,853
Business	—	—	—	—	—	—	—	—	—	126,851
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	111,964	—	—	1,451,131	—	968,883	602,910	—	2,859,426	—
Sales for Resale	—	—	—	—	—	—	417,412	—	—	—
All Other Sales	97,763	—	—	—	—	—	—	—	—	45,692
Water Services	190,630	—	—	—	175,557	30,913	5,305	118,661	2,148,862	—
<b>Total Operating Revenues</b>	<b>2,005,719</b>	<b>—</b>	<b>8,580</b>	<b>1,451,131</b>	<b>828,317</b>	<b>999,796</b>	<b>1,025,627</b>	<b>304,843</b>	<b>5,008,288</b>	<b>425,396</b>
<b>Operating Expenses</b>										
Source of Supply	36,295	—	—	617,389	—	851,092	115,679	—	1,143,453	—
Pumping	353,383	—	—	227,734	80,000	—	—	35,151	132,508	101,067
Water Treatment	—	—	4,122	—	225,000	—	—	10,208	—	—
Administration and General	1,329,937	—	—	412,305	60,000	88,055	871,864	49,312	568,910	177,734
Customer Accounts	—	—	—	—	30,000	—	—	—	—	—
Transmission and Distribution	—	—	—	—	183,262	67,642	59,124	1,186	1,829,190	125,271
Depreciation and Amortization	309,534	—	4,486	146,537	236,950	8,619	185,335	591	292,084	94,694
Other Operating Expenses	—	—	23	—	—	—	—	10,305	—	75,242
<b>Total Operating Expenses</b>	<b>2,029,149</b>	<b>—</b>	<b>8,631</b>	<b>1,403,965</b>	<b>815,212</b>	<b>1,015,408</b>	<b>1,232,002</b>	<b>106,753</b>	<b>3,966,145</b>	<b>574,008</b>
<b>Operating Income (Loss)</b>	<b>(23,430)</b>	<b>—</b>	<b>(51)</b>	<b>47,166</b>	<b>13,105</b>	<b>(15,612)</b>	<b>(206,375)</b>	<b>198,090</b>	<b>1,042,143</b>	<b>(148,612)</b>
<b>Non-Operating Revenues</b>										
Interest Income	90,002	532	473	38,345	15,530	13,136	55,107	—	395,205	3,782
Rents, Leases, and Franchises	6,235	—	—	—	—	—	36,614	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	4,140	—	—	—	—	—
Voter Approved Taxes	—	20,577	—	—	—	—	180,627	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	36	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	14,252	—	—	—	—	—	—
State	—	—	—	—	222	—	—	—	—	—
Other Governmental Agencies	165,047	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	61,032	233,656	—	3,334	—	39,380	13,346
<b>Total Non-Operating Revenues</b>	<b>261,284</b>	<b>21,109</b>	<b>473</b>	<b>113,629</b>	<b>253,584</b>	<b>13,136</b>	<b>275,682</b>	<b>—</b>	<b>434,585</b>	<b>17,128</b>
<b>Non-Operating Expenses</b>										
Interest Expense	197,210	10,700	—	—	26,428	—	67,640	17,693	32,310	—
Other Non-Operating Expenses	—	10,100	—	107,856	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$197,210</b>	<b>\$20,800</b>	<b>\$—</b>	<b>\$107,856</b>	<b>\$26,428</b>	<b>\$—</b>	<b>\$67,640</b>	<b>\$17,693</b>	<b>\$32,310</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>64,074</b>	<b>309</b>	<b>473</b>	<b>5,773</b>	<b>227,156</b>	<b>13,136</b>	<b>208,042</b>	<b>(17,693)</b>	<b>402,275</b>	<b>17,128</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>40,644</b>	<b>309</b>	<b>422</b>	<b>52,939</b>	<b>240,261</b>	<b>(2,476)</b>	<b>1,667</b>	<b>180,397</b>	<b>1,444,418</b>	<b>(131,484)</b>
Operating Transfers In	—	—	—	—	24,502	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$40,644</b>	<b>\$309</b>	<b>\$422</b>	<b>\$52,939</b>	<b>\$264,763</b>	<b>\$(2,476)</b>	<b>\$1,667</b>	<b>\$180,397</b>	<b>\$1,444,418</b>	<b>\$(131,484)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Butte City Community Services District	Butte Valley Irrigation District	Butte Water District	Butte Willow County Water District	Buzztail Community Services District	Byron-Bethany Irrigation District	Cabazon County Water District	Cacheville Community Services District	Calaveras County Water District	Calaveras Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$7,511	\$—	\$—	\$114,234	\$—	\$—	\$209,222	\$23,800	\$3,750,078	\$880,437
Business	—	—	—	—	—	—	89,667	3,756	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	214,608	419,692	—	—	583,633	—	—	—	—
Sales for Resale	—	—	—	—	—	180,200	—	—	—	—
All Other Sales	500	—	—	—	—	—	—	5,100	2,455,696	151,653
Water Services	—	—	88,580	—	48,806	112,429	58,134	2,708	—	41,330
<b>Total Operating Revenues</b>	<b>8,011</b>	<b>214,608</b>	<b>508,272</b>	<b>114,234</b>	<b>48,806</b>	<b>876,262</b>	<b>357,023</b>	<b>35,364</b>	<b>6,205,774</b>	<b>1,073,420</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	323,793	—
Pumping	—	103,725	2,793	96,735	—	236,832	—	25,916	388,548	92,979
Water Treatment	—	—	—	—	17,587	—	90,407	—	1,036,125	81,143
Administration and General	20,585	101,623	189,780	30,671	8,613	295,950	—	314	2,859,693	223,921
Customer Accounts	—	—	—	3,408	—	—	—	—	518,068	—
Transmission and Distribution	1,276	14,906	365,802	—	—	476,773	4,909	—	1,295,163	256,163
Depreciation and Amortization	929	28,173	55,181	—	3,482	209,333	225,150	11,260	2,246,045	177,552
Other Operating Expenses	—	—	—	22,969	—	—	434,085	27	—	21,910
<b>Total Operating Expenses</b>	<b>22,790</b>	<b>248,427</b>	<b>613,556</b>	<b>153,783</b>	<b>29,682</b>	<b>1,218,888</b>	<b>754,551</b>	<b>37,517</b>	<b>8,667,435</b>	<b>853,668</b>
<b>Operating Income (Loss)</b>	<b>(14,779)</b>	<b>(33,819)</b>	<b>(105,284)</b>	<b>(39,549)</b>	<b>19,124</b>	<b>(342,626)</b>	<b>(397,528)</b>	<b>(2,153)</b>	<b>(2,461,661)</b>	<b>219,752</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,660	1,559	13,703	1,730	794	59,639	58,974	10,045	1,021,295	85,846
Rents, Leases, and Franchises	—	40,837	14,870	—	—	—	—	—	1,300	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	6,868	4,243	—	—	—	405,888	130,126	2,284	1,277,964	72,537
Voter Approved Taxes	—	—	—	6,235	—	—	—	9,162	—	287,948
Property Assessments	—	—	—	—	—	—	4,105	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	8,992
Prior Year and Penalties	—	—	—	333	24,116	—	24,436	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	7,500
State	144	(8)	—	273	—	3,379	1	73	286,644	1,359
Other Governmental Agencies	—	—	—	—	—	—	76,862	—	—	—
Other Non-Operating Revenues	—	43	42,800	1,116	3,820	89,085	—	—	1,785,732	9,238
<b>Total Non-Operating Revenues</b>	<b>9,672</b>	<b>46,674</b>	<b>71,373</b>	<b>9,687</b>	<b>28,730</b>	<b>557,991</b>	<b>294,504</b>	<b>21,564</b>	<b>4,372,935</b>	<b>473,420</b>
<b>Non-Operating Expenses</b>										
Interest Expense	640	1,771	—	2,100	1,667	—	81,442	5,600	1,559,789	112,879
Other Non-Operating Expenses	—	—	—	—	7,545	39,893	—	—	215,365	6,693
<b>Total Non-Operating Expenses</b>	<b>\$640</b>	<b>\$1,771</b>	<b>\$—</b>	<b>\$2,100</b>	<b>\$9,212</b>	<b>\$39,893</b>	<b>\$81,442</b>	<b>\$5,600</b>	<b>\$1,775,154</b>	<b>\$119,572</b>
<b>Non-Operating Income (Loss)</b>	<b>9,032</b>	<b>44,903</b>	<b>71,373</b>	<b>7,587</b>	<b>19,518</b>	<b>518,098</b>	<b>213,062</b>	<b>15,964</b>	<b>2,597,781</b>	<b>353,848</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(5,747)</b>	<b>11,084</b>	<b>(33,911)</b>	<b>(31,962)</b>	<b>38,642</b>	<b>175,472</b>	<b>(184,466)</b>	<b>13,811</b>	<b>136,120</b>	<b>573,600</b>
Operating Transfers In	—	—	—	—	—	—	—	2,300	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(5,747)</b>	<b>\$11,084</b>	<b>\$(33,911)</b>	<b>\$(31,962)</b>	<b>\$38,642</b>	<b>\$175,472</b>	<b>\$(184,466)</b>	<b>\$16,111</b>	<b>\$136,120</b>	<b>\$573,600</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	California Pines Community Services District	California Rural Water Finance Authority	Callahan Water District	Callayomi County Water District	Calleguas Municipal Water District	Calpella County Water District	Cambria Community Services District	Camp Far West Irrigation District	Camp Meeker Recreation and Park District	Camptonville Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$31,221	\$—	\$7,625	\$264,441	\$—	\$96,186	\$1,075,545	\$—	\$213,856	\$26,044
Business	—	—	—	—	—	—	460,948	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	21,171	—	—
Sales for Resale	—	—	—	—	61,971,035	—	—	—	—	—
All Other Sales	3,500	—	—	18,000	—	84	—	—	—	1,640
Water Services	—	—	—	—	11,183,731	—	420,504	26	—	—
<b>Total Operating Revenues</b>	<b>34,721</b>	<b>—</b>	<b>7,625</b>	<b>282,441</b>	<b>73,154,766</b>	<b>96,270</b>	<b>1,956,997</b>	<b>21,197</b>	<b>213,856</b>	<b>27,684</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	52,767,493	45,951	—	—	—	—
Pumping	5,575	—	—	—	709,342	11,578	—	—	—	—
Water Treatment	—	—	—	—	148,181	1,203	—	—	—	3,736
Administration and General	57,117	—	2,830	225,383	8,404,724	26,327	391,412	6,732	115,011	8,598
Customer Accounts	—	—	—	—	—	15,990	—	—	—	—
Transmission and Distribution	—	—	1,086	—	—	17,350	1,011,732	5,121	—	1,809
Depreciation and Amortization	54,611	—	600	—	3,934,596	15,242	402,923	4,194	—	10,918
Other Operating Expenses	—	—	—	—	—	—	—	—	341	—
<b>Total Operating Expenses</b>	<b>117,303</b>	<b>—</b>	<b>4,516</b>	<b>225,383</b>	<b>65,964,336</b>	<b>133,641</b>	<b>1,806,067</b>	<b>16,047</b>	<b>115,352</b>	<b>25,061</b>
<b>Operating Income (Loss)</b>	<b>(82,582)</b>	<b>—</b>	<b>3,109</b>	<b>57,058</b>	<b>7,190,430</b>	<b>(37,371)</b>	<b>150,930</b>	<b>5,150</b>	<b>98,504</b>	<b>2,623</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,613	47	185	16,405	3,853,848	1,066	120,012	8,505	2,154	643
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	4,327,739	—	—	—	—	—
Voter Approved Taxes	—	—	—	27,503	1,071	—	—	—	—	—
Property Assessments	38,272	—	—	—	—	—	—	—	121,539	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	152,566	—	—	—	5,501	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	408	80,250	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	545,476	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	6,725	1,142,138	384	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>39,885</b>	<b>47</b>	<b>185</b>	<b>51,041</b>	<b>10,103,088</b>	<b>1,450</b>	<b>120,012</b>	<b>8,505</b>	<b>129,194</b>	<b>643</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	10,165	5,659,680	—	123,344	—	—	—
Other Non-Operating Expenses	—	—	—	—	200,359	50	—	—	466	8,324
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$10,165</b>	<b>\$5,860,039</b>	<b>\$50</b>	<b>\$123,344</b>	<b>\$—</b>	<b>\$466</b>	<b>\$8,324</b>
<b>Non-Operating Income (Loss)</b>	<b>39,885</b>	<b>47</b>	<b>185</b>	<b>40,876</b>	<b>4,243,049</b>	<b>1,400</b>	<b>(3,332)</b>	<b>8,505</b>	<b>128,728</b>	<b>(7,681)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(42,697)</b>	<b>47</b>	<b>3,294</b>	<b>97,934</b>	<b>11,433,479</b>	<b>(35,971)</b>	<b>147,598</b>	<b>13,655</b>	<b>227,232</b>	<b>(5,058)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	3,407	—
Operating Transfers Out	—	—	—	—	—	21,661	—	—	225,392	—
<b>Net Income (Loss)</b>	<b>\$(42,697)</b>	<b>\$47</b>	<b>\$3,294</b>	<b>\$97,934</b>	<b>\$11,433,479</b>	<b>\$(57,632)</b>	<b>\$147,598</b>	<b>\$13,655</b>	<b>\$5,247</b>	<b>\$(5,058)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Camrosa Water District	Canebrake County Water District	Capistrano Valley Water District (Orange)	Carmichael Water District	Carpinteria Valley Water District	Caruthers Community Services District	Casitas Municipal Water	Castaic Lake Water Agency	Castle Rock County Water District	Castroville County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$3,324,679	\$19,267	\$4,361,839	\$6,726,015	\$3,063,533	\$159,105	\$1,444,038	\$9,580,370	\$60,421	\$727,857
Business	785,711	—	464,140	—	550,521	20,079	364,169	1,889,260	—	—
Industrial	—	—	215,086	—	250,518	—	38,082	72,242	—	—
Irrigation	1,522,454	—	1,591,089	—	1,800,991	—	1,629,567	—	—	—
Sales for Resale	—	—	—	—	—	—	2,010,914	6,050,062	—	—
All Other Sales	714,786	—	139,551	—	191,313	—	202,512	1,048,662	—	43,323
Water Services	2,258,392	482	758,066	124,383	253,512	—	2,820,884	30,320,588	—	—
<b>Total Operating Revenues</b>	<b>8,606,022</b>	<b>19,749</b>	<b>7,529,771</b>	<b>6,850,398</b>	<b>6,110,388</b>	<b>179,184</b>	<b>8,510,166</b>	<b>48,961,184</b>	<b>60,421</b>	<b>771,180</b>
<b>Operating Expenses</b>										
Source of Supply	4,336,013	1	4,008,452	609,879	3,254,043	—	677,393	2,645,187	40,808	—
Pumping	560,155	—	297,214	870,801	172,753	65,459	1,486,079	3,085,996	5,515	138,615
Water Treatment	243,653	—	—	225,644	692,647	—	785,332	1,859,177	—	—
Administration and General	1,731,552	20,725	116,521	1,124,933	1,097,328	120,718	1,279,725	9,801,190	7,870	362,499
Customer Accounts	93,704	—	484,245	—	62,612	—	302,980	573,742	—	—
Transmission and Distribution	562,871	5,771	2,265,704	862,249	458,129	18,559	535,573	1,297,297	381	12,869
Depreciation and Amortization	684,183	2,487	857,539	2,137,313	488,235	39,282	1,605,173	5,037,995	2,784	231,560
Other Operating Expenses	—	—	—	—	(20,881)	—	1,773,929	15,991,874	3,182	—
<b>Total Operating Expenses</b>	<b>8,212,131</b>	<b>28,984</b>	<b>8,029,675</b>	<b>5,830,819</b>	<b>6,204,866</b>	<b>244,018</b>	<b>8,446,184</b>	<b>40,292,458</b>	<b>60,540</b>	<b>745,543</b>
<b>Operating Income (Loss)</b>	<b>393,891</b>	<b>(9,235)</b>	<b>(499,904)</b>	<b>1,019,579</b>	<b>(94,478)</b>	<b>(64,834)</b>	<b>63,982</b>	<b>8,668,726</b>	<b>(119)</b>	<b>25,637</b>
<b>Non-Operating Revenues</b>										
Interest Income	222,349	584	214,830	152,505	263,632	7,505	240,699	3,620,527	—	39,362
Rents, Leases, and Franchises	—	—	8,000	22,690	—	—	—	104,774	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	24,216	8,859	578,042	—	—	16,168	1,217,997	10,584,581	7,621	—
Voter Approved Taxes	368,918	—	50,448	—	—	—	1,454,796	20,293,573	—	—
Property Assessments	—	—	—	—	—	—	11,132	—	—	29,398
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	241	11,423	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,598	128	85,986	—	—	361	14,835	424,649	118	—
Other Governmental Agencies	—	—	—	—	—	—	—	2,950,983	—	—
Other Non-Operating Revenues	3,754	—	—	136,189	22,068	—	137,214	4,492,635	—	—
<b>Total Non-Operating Revenues</b>	<b>621,835</b>	<b>9,812</b>	<b>948,729</b>	<b>311,384</b>	<b>285,700</b>	<b>24,034</b>	<b>3,076,673</b>	<b>42,471,722</b>	<b>7,739</b>	<b>68,760</b>
<b>Non-Operating Expenses</b>										
Interest Expense	731,128	—	369,016	1,712,651	177,240	—	326,681	15,323,751	—	80,424
Other Non-Operating Expenses	—	—	12,575	—	—	—	—	573,992	92	69,785
<b>Total Non-Operating Expenses</b>	<b>\$731,128</b>	<b>\$—</b>	<b>\$381,591</b>	<b>\$1,712,651</b>	<b>\$177,240</b>	<b>\$—</b>	<b>\$326,681</b>	<b>\$15,897,743</b>	<b>\$92</b>	<b>\$150,209</b>
<b>Non-Operating Income (Loss)</b>	<b>(109,293)</b>	<b>9,812</b>	<b>567,138</b>	<b>(1,401,267)</b>	<b>108,460</b>	<b>24,034</b>	<b>2,749,992</b>	<b>26,573,979</b>	<b>7,647</b>	<b>(81,449)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>284,598</b>	<b>577</b>	<b>67,234</b>	<b>(381,688)</b>	<b>13,982</b>	<b>(40,800)</b>	<b>2,813,974</b>	<b>35,242,705</b>	<b>7,528</b>	<b>(55,812)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$284,598</b>	<b>\$577</b>	<b>\$67,234</b>	<b>\$(381,688)</b>	<b>\$13,982</b>	<b>\$(40,800)</b>	<b>\$2,813,974</b>	<b>\$35,242,705</b>	<b>\$7,528</b>	<b>\$(55,812)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Cawelo Water District	Cedarville County Water District	Celeste County Water District	Centerville Community Services District	Centinella Water District	Central Basin Municipal Water District	Central California Irrigation District	Central Coast Water Authority	Central San Joaquin Water Conservation District	Central Valley Project Authority
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$78,104	\$—	\$544,919	\$—	\$—	\$—	\$—	\$—	\$—
Business	—	18,107	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	1,131,760	—	—	—	143,983	—	8,565,692	—	321,796	—
Sales for Resale	—	—	—	—	—	37,835,686	76,302	14,499,211	—	—
All Other Sales	568,779	—	—	—	—	—	—	—	—	—
Water Services	10,394,846	3,184	—	—	15,120	3,852,857	4,161,417	166,719	543,614	—
<b>Total Operating Revenues</b>	<b>12,095,385</b>	<b>99,395</b>	<b>—</b>	<b>544,919</b>	<b>159,103</b>	<b>41,688,543</b>	<b>12,803,411</b>	<b>14,665,930</b>	<b>865,410</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	4,841,793	—	—	42,256	144,123	33,661,222	40,976	—	454,078	—
Pumping	3,658,321	11,035	—	18,927	—	—	1,086,198	—	81,325	—
Water Treatment	—	1,553	—	—	—	—	—	2,226,766	—	—
Administration and General	759,531	2,265	—	356,764	14,483	1,761,874	1,637,576	705,542	186,951	—
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	1,134,075	—	—	124,964	—	—	2,899,518	1,616,837	86,734	—
Depreciation and Amortization	1,024,355	34,637	—	165,115	—	1,670,826	1,021,713	3,714,775	143,139	—
Other Operating Expenses	580,150	20,837	—	—	—	1,996,450	2,081,074	—	—	—
<b>Total Operating Expenses</b>	<b>11,998,225</b>	<b>70,327</b>	<b>—</b>	<b>708,026</b>	<b>158,606</b>	<b>39,090,372</b>	<b>8,767,055</b>	<b>8,263,920</b>	<b>952,227</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>97,160</b>	<b>29,068</b>	<b>—</b>	<b>(163,107)</b>	<b>497</b>	<b>2,598,171</b>	<b>4,036,356</b>	<b>6,402,010</b>	<b>(86,817)</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	280,685	2,545	1,421	20,259	834	806,890	355,541	1,491,002	20,699	—
Rents, Leases, and Franchises	—	—	—	—	—	—	34,630	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,642	3,372	106,488	—	—	159,588	—	23,252	—
Voter Approved Taxes	—	—	9,205	19,786	—	—	—	—	—	—
Property Assessments	—	—	—	67,658	—	—	—	—	162,742	—
Special Assessments	—	—	—	31,241	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	55	336	3,499	—	—	3,546	—	457	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	288,164	—	—	20,193	—	—	—
<b>Total Non-Operating Revenues</b>	<b>280,685</b>	<b>5,242</b>	<b>14,334</b>	<b>537,095</b>	<b>834</b>	<b>806,890</b>	<b>573,498</b>	<b>1,491,002</b>	<b>207,150</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	525,233	24,106	2,516	126,231	—	2,150,466	—	8,003,636	314,067	107
Other Non-Operating Expenses	—	21,268	—	—	—	156,840	19,878	—	—	1,357
<b>Total Non-Operating Expenses</b>	<b>\$525,233</b>	<b>\$45,374</b>	<b>\$2,516</b>	<b>\$126,231</b>	<b>\$—</b>	<b>\$2,307,306</b>	<b>\$19,878</b>	<b>\$8,003,636</b>	<b>\$314,067</b>	<b>\$1,464</b>
<b>Non-Operating Income (Loss)</b>	<b>(244,548)</b>	<b>(40,132)</b>	<b>11,818</b>	<b>410,864</b>	<b>834</b>	<b>(1,500,416)</b>	<b>553,620</b>	<b>(6,512,634)</b>	<b>(106,917)</b>	<b>(1,464)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(147,388)</b>	<b>(11,064)</b>	<b>11,818</b>	<b>247,757</b>	<b>1,331</b>	<b>1,097,755</b>	<b>4,589,976</b>	<b>(110,624)</b>	<b>(193,734)</b>	<b>(1,464)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(147,388)</b>	<b>\$(11,064)</b>	<b>\$11,818</b>	<b>\$247,757</b>	<b>\$1,331</b>	<b>\$1,097,755</b>	<b>\$4,589,976</b>	<b>\$(110,624)</b>	<b>\$(193,734)</b>	<b>\$(1,464)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Central Water District	Channel Islands Beach Community Services District	Chester Public Utility District	Chino Basin Desalter Authority	Chowchilla Water District	Christian Valley Park Community Services District	Church Tree Community Services District	Circle Oaks County Water District	Citrus Heights Water District	Clay Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$458,381	\$1,221,187	\$335,576	\$—	\$2,553,430	\$185,889	\$4,830	\$168,208	\$4,825,761	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	1,900
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	6,892	—	—	—	—	37,149	—	485	324,771	—
Water Services	—	—	7,613	3,297,154	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>465,273</b>	<b>1,221,187</b>	<b>343,189</b>	<b>3,297,154</b>	<b>2,553,430</b>	<b>223,038</b>	<b>4,830</b>	<b>168,693</b>	<b>5,150,532</b>	<b>1,900</b>
<b>Operating Expenses</b>										
Source of Supply	24,020	461,273	—	—	3,309,982	22,135	—	—	1,083,913	—
Pumping	105,054	—	—	—	—	—	—	26,795	146,746	—
Water Treatment	26,042	—	—	—	—	111,457	—	61,412	—	—
Administration and General	96,725	359,654	78,580	336,640	597,496	38,605	3,668	24,776	1,410,959	2,147
Customer Accounts	51,769	—	—	—	334,619	—	—	—	—	—
Transmission and Distribution	79,878	74,344	167,061	—	687,198	15,184	—	61,394	1,310,633	—
Depreciation and Amortization	79,015	164,056	51,995	1,668,707	221,773	35,387	—	19,183	1,274,246	—
Other Operating Expenses	—	59,933	—	3,290,383	155	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>462,503</b>	<b>1,119,260</b>	<b>297,636</b>	<b>5,295,730</b>	<b>5,151,223</b>	<b>222,768</b>	<b>3,668</b>	<b>193,560</b>	<b>5,226,497</b>	<b>2,147</b>
<b>Operating Income (Loss)</b>	<b>2,770</b>	<b>101,927</b>	<b>45,553</b>	<b>(1,998,576)</b>	<b>(2,597,793)</b>	<b>270</b>	<b>1,162</b>	<b>(24,867)</b>	<b>(75,965)</b>	<b>(247)</b>
<b>Non-Operating Revenues</b>										
Interest Income	8,307	86,334	15,864	665,944	184,102	6,784	203	600	139,309	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	60,172	176,318	48,093	—	60,063	—	1,025	—	—	584
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	186,266	—	—	1,988,613	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	14,387	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	835	496	799	—	1,375	—	31	—	—	12
Other Governmental Agencies	—	—	—	—	92,318	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,453,100	—	—	2,500	—	129,104	—
<b>Total Non-Operating Revenues</b>	<b>69,314</b>	<b>449,414</b>	<b>64,756</b>	<b>3,119,044</b>	<b>2,340,858</b>	<b>6,784</b>	<b>3,759</b>	<b>600</b>	<b>268,413</b>	<b>596</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	292,978	—	1,381,781	—	2,993	—	—	—	—
Other Non-Operating Expenses	—	—	—	449,674	—	—	1,269	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$292,978</b>	<b>\$—</b>	<b>\$1,831,455</b>	<b>\$—</b>	<b>\$2,993</b>	<b>\$1,269</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>69,314</b>	<b>156,436</b>	<b>64,756</b>	<b>1,287,589</b>	<b>2,340,858</b>	<b>3,791</b>	<b>2,490</b>	<b>600</b>	<b>268,413</b>	<b>596</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>72,084</b>	<b>258,363</b>	<b>110,309</b>	<b>(710,987)</b>	<b>(256,935)</b>	<b>4,061</b>	<b>3,652</b>	<b>(24,267)</b>	<b>192,448</b>	<b>349</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	18,589	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$72,084</b>	<b>\$258,363</b>	<b>\$91,720</b>	<b>\$(710,987)</b>	<b>\$(256,935)</b>	<b>\$4,061</b>	<b>\$3,652</b>	<b>\$(24,267)</b>	<b>\$192,448</b>	<b>\$349</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Clear Creek Community Services District (Shasta)	Clearlake Oaks Water District	Clio Public Utility District	Coachella Valley Water District	Coastside County Water District	Cobb Area County Water District	Colonial Heights Maintenance District (San Joaquin)	Colusa County Water District	Colusa County Water Works No. 1	Congress Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$696,133	\$731,363	\$—	\$25,288,327	\$3,454,371	\$239,413	\$—	\$—	\$7,979	\$—
Business	221,450	—	—	4,504,823	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	15,732,520	—	—	—	2,087,162	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	24,000	—	1,919,971	—	—	—	1,229	—	—
Water Services	232,808	53,914	—	22,905,131	—	34,309	11,379	—	—	8,726
<b>Total Operating Revenues</b>	<b>1,150,391</b>	<b>809,277</b>	<b>—</b>	<b>70,350,772</b>	<b>3,454,371</b>	<b>273,722</b>	<b>11,379</b>	<b>2,088,391</b>	<b>7,979</b>	<b>8,726</b>
<b>Operating Expenses</b>										
Source of Supply	85,583	—	—	9,445,110	1,181,697	6,027	103,144	1,059,264	—	—
Pumping	—	24,026	—	9,565,682	221,923	—	8,805	—	5,273	—
Water Treatment	189,049	396,947	—	—	—	7,115	907	—	—	—
Administration and General	476,410	224,893	7,235	16,480,370	1,158,146	207,411	24,555	408,943	10,201	27,999
Customer Accounts	126,603	—	—	423,723	—	—	—	—	—	—
Transmission and Distribution	255,714	59,109	—	8,406,382	643,997	31,971	60,129	—	—	—
Depreciation and Amortization	241,939	118,027	—	10,273,653	983,988	31,814	—	445,583	—	—
Other Operating Expenses	69,150	—	—	563,135	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,444,448</b>	<b>823,002</b>	<b>7,235</b>	<b>55,158,055</b>	<b>4,189,751</b>	<b>284,338</b>	<b>197,540</b>	<b>1,913,790</b>	<b>15,474</b>	<b>27,999</b>
<b>Operating Income (Loss)</b>	<b>(294,057)</b>	<b>(13,725)</b>	<b>(7,235)</b>	<b>15,192,717</b>	<b>(735,380)</b>	<b>(10,616)</b>	<b>(186,161)</b>	<b>174,601</b>	<b>(7,495)</b>	<b>(19,273)</b>
<b>Non-Operating Revenues</b>										
Interest Income	55,073	15,264	2	2,750,479	251,018	302	11,574	43,309	3,046	21,011
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	232,826	80,238	7,114	3,657,534	417,862	—	37,832	—	—	38,188
Voter Approved Taxes	—	48,990	—	5,592,348	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	177,621	345,002	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	6	822,230	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,000	6,001	113	139,734	4,165	—	750	—	—	378
Other Governmental Agencies	—	—	—	6,973,625	—	—	—	—	—	—
Other Non-Operating Revenues	241,412	—	—	898,499	508,016	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>530,311</b>	<b>150,493</b>	<b>7,235</b>	<b>20,834,449</b>	<b>1,181,061</b>	<b>302</b>	<b>227,777</b>	<b>388,311</b>	<b>3,046</b>	<b>59,577</b>
<b>Non-Operating Expenses</b>										
Interest Expense	166,758	12,600	—	40,033	115,172	6,357	—	84,776	—	6,362
Other Non-Operating Expenses	—	—	—	3,862,135	23,158	—	13,787	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$166,758</b>	<b>\$12,600</b>	<b>\$—</b>	<b>\$3,902,168</b>	<b>\$138,330</b>	<b>\$6,357</b>	<b>\$13,787</b>	<b>\$84,776</b>	<b>\$—</b>	<b>\$6,362</b>
<b>Non-Operating Income (Loss)</b>	<b>363,553</b>	<b>137,893</b>	<b>7,235</b>	<b>16,932,281</b>	<b>1,042,731</b>	<b>(6,055)</b>	<b>213,990</b>	<b>303,535</b>	<b>3,046</b>	<b>53,215</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>69,496</b>	<b>124,168</b>	<b>—</b>	<b>32,124,998</b>	<b>307,351</b>	<b>(16,671)</b>	<b>27,829</b>	<b>478,136</b>	<b>(4,449)</b>	<b>33,942</b>
Operating Transfers In	—	—	—	—	—	—	19,400	—	—	—
Operating Transfers Out	—	—	—	—	—	—	19,400	—	—	—
<b>Net Income (Loss)</b>	<b>\$69,496</b>	<b>\$124,168</b>	<b>\$—</b>	<b>\$32,124,998</b>	<b>\$307,351</b>	<b>\$(16,671)</b>	<b>\$27,829</b>	<b>\$478,136</b>	<b>\$(4,449)</b>	<b>\$33,942</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Consolidated Irrigation District	Contra Costa County Water Agency	Contra Costa Water District	Corcoran Irrigation District	Cordua Irrigation District	Corning Water District	Corona Utility Authority	Corral Hollow Maintenance District (San Joaquin)	Cortina Water District	Cottonwood Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$41,025,806	\$—	\$—	\$—	\$18,175,823	\$—	\$—	\$273,787
Business	—	—	7,569,518	—	—	—	3,135,326	—	—	—
Industrial	—	—	15,118,257	—	—	—	1,841,382	—	—	—
Irrigation	2,040,064	—	813,826	5,222,902	135,286	316,578	113,410	—	12,597	—
Sales for Resale	—	—	16,616,417	—	—	—	1,783,616	—	—	—
All Other Sales	284,521	10,750	7,017,376	135,448	80,000	3,252	—	—	—	—
Water Services	—	—	—	—	—	—	7,890,449	—	—	50,844
<b>Total Operating Revenues</b>	<b>2,324,585</b>	<b>10,750</b>	<b>88,161,200</b>	<b>5,358,350</b>	<b>215,286</b>	<b>319,830</b>	<b>32,940,006</b>	<b>—</b>	<b>12,597</b>	<b>324,631</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	10,252,512	158,039	21,549	212,236	12,289,750	—	12,289	—
Pumping	—	—	4,440,057	3,884,256	—	—	1,730,833	6,901	—	56,678
Water Treatment	—	—	6,794,734	—	—	—	1,871,875	237	—	—
Administration and General	1,078,994	633,378	24,925,445	291,440	242,357	135,892	5,338,853	2,749	602	118,105
Customer Accounts	—	—	3,283,742	—	—	—	3,459,453	—	—	—
Transmission and Distribution	797,415	—	325,183	457,881	123,247	75,989	5,278,814	15,184	—	52,299
Depreciation and Amortization	130,402	—	16,243,994	226,106	23,600	103,854	3,041,604	—	—	31,582
Other Operating Expenses	378,982	—	12,285,236	141,870	—	—	1,695,984	—	—	—
<b>Total Operating Expenses</b>	<b>2,385,793</b>	<b>633,378</b>	<b>78,550,903</b>	<b>5,159,592</b>	<b>410,753</b>	<b>527,971</b>	<b>34,707,166</b>	<b>25,071</b>	<b>12,891</b>	<b>258,664</b>
<b>Operating Income (Loss)</b>	<b>(61,208)</b>	<b>(622,628)</b>	<b>9,610,297</b>	<b>198,758</b>	<b>(195,467)</b>	<b>(208,141)</b>	<b>(1,767,160)</b>	<b>(25,071)</b>	<b>(294)</b>	<b>65,967</b>
<b>Non-Operating Revenues</b>										
Interest Income	87,378	—	11,540,136	30,702	360	30,594	951,157	1,496	—	23,811
Rents, Leases, and Franchises	—	—	3,449,155	47,394	—	—	1,449,178	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	338,373	1,669,262	—	—	3,897	—	3,002	—	—
Voter Approved Taxes	—	—	834,631	—	—	—	—	—	—	—
Property Assessments	—	—	—	20,795	—	194,615	—	25,510	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(2,378)	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	123,095	—	—	—
State	—	54,860	5,802,521	—	—	122	—	60	—	—
Other Governmental Agencies	—	—	—	—	649,006	—	3,211,976	—	—	—
Other Non-Operating Revenues	—	166	12,887,497	—	74	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>87,378</b>	<b>391,021</b>	<b>36,183,202</b>	<b>98,891</b>	<b>649,440</b>	<b>229,228</b>	<b>5,735,406</b>	<b>30,068</b>	<b>—</b>	<b>23,811</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,230	—	28,800,152	18,663	—	—	1,585,210	—	—	—
Other Non-Operating Expenses	—	—	—	—	549,114	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,230</b>	<b>\$—</b>	<b>\$28,800,152</b>	<b>\$18,663</b>	<b>\$549,114</b>	<b>\$—</b>	<b>\$1,585,210</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>86,148</b>	<b>391,021</b>	<b>7,383,050</b>	<b>80,228</b>	<b>100,326</b>	<b>229,228</b>	<b>4,150,196</b>	<b>30,068</b>	<b>—</b>	<b>23,811</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>24,940</b>	<b>(231,607)</b>	<b>16,993,347</b>	<b>278,986</b>	<b>(95,141)</b>	<b>21,087</b>	<b>2,383,036</b>	<b>4,997</b>	<b>(294)</b>	<b>89,778</b>
Operating Transfers In	—	—	—	—	—	—	5,750,274	1,000	—	—
Operating Transfers Out	—	—	—	—	—	—	5,750,274	1,000	—	—
<b>Net Income (Loss)</b>	<b>\$24,940</b>	<b>\$(231,607)</b>	<b>\$16,993,347</b>	<b>\$278,986</b>	<b>\$(95,141)</b>	<b>\$21,087</b>	<b>\$2,383,036</b>	<b>\$4,997</b>	<b>\$(294)</b>	<b>\$89,778</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Country Club County Water District	County Service Area M-25 (Contra Costa)	County Service Area M-26 (Contra Costa)	County Service Area M-27 (Contra Costa)	County Service Area M-28 (Contra Costa)	County Service Area No. 1 (Amador)	County Service Area No. 1 (Colusa)	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Madera)	County Service Area No. 1 (Tulare)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$7,820	\$—	\$—	\$—	\$—	\$245,216	\$51,261	\$15,801	\$124,289	\$55,480
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	4,520	—	—	—	—
Water Services	—	5,132	15,870	19,500	75,300	—	—	—	—	1,261
<b>Total Operating Revenues</b>	<b>7,820</b>	<b>5,132</b>	<b>15,870</b>	<b>19,500</b>	<b>75,300</b>	<b>249,736</b>	<b>51,261</b>	<b>15,801</b>	<b>124,289</b>	<b>56,741</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	179,369	—	—	—	—
Pumping	1,676	—	—	—	—	1,556	3,180	2,269	59,835	—
Water Treatment	965	—	—	—	—	—	—	9,003	8,261	34,755
Administration and General	4,085	6,576	12,349	14,307	75,088	4,638	42,221	(37)	8,523	16,711
Customer Accounts	—	—	—	—	—	6,554	—	—	—	—
Transmission and Distribution	—	—	—	—	—	91,213	—	18,153	70,343	—
Depreciation and Amortization	3,612	—	—	—	—	—	—	494	—	35,027
Other Operating Expenses	—	—	—	—	—	—	—	—	726	—
<b>Total Operating Expenses</b>	<b>10,338</b>	<b>6,576</b>	<b>12,349</b>	<b>14,307</b>	<b>75,088</b>	<b>283,330</b>	<b>45,401</b>	<b>29,882</b>	<b>147,688</b>	<b>86,493</b>
<b>Operating Income (Loss)</b>	<b>(2,518)</b>	<b>(1,444)</b>	<b>3,521</b>	<b>5,193</b>	<b>212</b>	<b>(33,594)</b>	<b>5,860</b>	<b>(14,081)</b>	<b>(23,399)</b>	<b>(29,752)</b>
<b>Non-Operating Revenues</b>										
Interest Income	135	—	—	573	338	6,920	416	705	11,916	4,600
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	5,873	33,611	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	(20)	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	1	—	—
State	—	—	—	—	—	—	—	135	641	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	669
Other Non-Operating Revenues	—	6,397	—	—	—	—	109	—	5,918	—
<b>Total Non-Operating Revenues</b>	<b>135</b>	<b>6,397</b>	<b>—</b>	<b>573</b>	<b>338</b>	<b>6,920</b>	<b>525</b>	<b>6,714</b>	<b>52,066</b>	<b>5,269</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	12	—	—	—	—	—	—	—	6,038
Other Non-Operating Expenses	—	—	269	332	251	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$12</b>	<b>\$269</b>	<b>\$332</b>	<b>\$251</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,038</b>
<b>Non-Operating Income (Loss)</b>	<b>135</b>	<b>6,385</b>	<b>(269)</b>	<b>241</b>	<b>87</b>	<b>6,920</b>	<b>525</b>	<b>6,714</b>	<b>52,066</b>	<b>(769)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,383)</b>	<b>4,941</b>	<b>3,252</b>	<b>5,434</b>	<b>299</b>	<b>(26,674)</b>	<b>6,385</b>	<b>(7,367)</b>	<b>28,667</b>	<b>(30,521)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	8,712	—	—
<b>Net Income (Loss)</b>	<b>\$(2,383)</b>	<b>\$4,941</b>	<b>\$3,252</b>	<b>\$5,434</b>	<b>\$299</b>	<b>\$(26,674)</b>	<b>\$6,385</b>	<b>\$(16,079)</b>	<b>\$28,667</b>	<b>\$(30,521)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 1-M (Mariposa)	County Service Area No. 10 (Fresno)	County Service Area No. 10 (San Luis Obispo)	County Service Area No. 10 (Yolo)	County Service Area No. 11 (San Mateo)	County Service Area No. 11 (Shasta)	County Service Area No. 12 (San Joaquin)	County Service Area No. 12 (San Luis Obispo)	County Service Area No. 12 (Yolo)	County Service Area No. 122 (Riverside)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$14,173	\$34,508	\$310,881	\$—	\$29,402	\$36,237	\$—	\$239,938	\$—	\$90,393
Business	8,403	—	3,308	—	3,720	—	—	59,984	—	—
Industrial	—	—	907	—	—	—	—	—	—	—
Irrigation	—	—	—	—	830	—	—	—	—	—
Sales for Resale	—	—	565,470	—	—	—	—	—	—	—
All Other Sales	—	8,250	—	—	2,167	—	—	—	—	—
Water Services	—	5,272	36,117	12,046	64,455	27,100	46,503	—	4,130	—
<b>Total Operating Revenues</b>	<b>22,576</b>	<b>48,030</b>	<b>916,683</b>	<b>12,046</b>	<b>100,574</b>	<b>63,337</b>	<b>46,503</b>	<b>299,922</b>	<b>4,130</b>	<b>90,393</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	37,068	—	—	—	—	322,140	—	—
Pumping	5,061	7,006	221,558	8,287	5,635	—	15,571	—	2,781	71,218
Water Treatment	2,643	814	227,777	—	23,821	—	3,318	—	—	14,183
Administration and General	—	34,775	41,324	974	20,433	36,089	11,110	17,256	—	21,353
Customer Accounts	14,730	—	20,615	—	9,252	—	—	1,357	—	—
Transmission and Distribution	479	16,758	152,530	—	4,863	—	75,732	—	—	24,814
Depreciation and Amortization	—	2,704	96,413	—	21,531	44,083	—	11,369	—	—
Other Operating Expenses	—	—	—	—	—	35	—	—	—	—
<b>Total Operating Expenses</b>	<b>22,913</b>	<b>62,057</b>	<b>797,285</b>	<b>9,261</b>	<b>85,535</b>	<b>80,207</b>	<b>105,731</b>	<b>352,122</b>	<b>2,781</b>	<b>131,568</b>
<b>Operating Income (Loss)</b>	<b>(337)</b>	<b>(14,027)</b>	<b>119,398</b>	<b>2,785</b>	<b>15,039</b>	<b>(16,870)</b>	<b>(59,228)</b>	<b>(52,200)</b>	<b>1,349</b>	<b>(41,175)</b>
<b>Non-Operating Revenues</b>										
Interest Income	236	2,030	25,068	500	3,984	1,010	2,808	15,913	177	3,743
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	8,017	29,832	—	—	—	15,980	17,825	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	34,581	—	—	44,781
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(50)	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	32	424	—	—	—	468	131	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	299	—	—	1,282	332	—
<b>Total Non-Operating Revenues</b>	<b>236</b>	<b>10,079</b>	<b>55,274</b>	<b>500</b>	<b>4,283</b>	<b>1,010</b>	<b>53,837</b>	<b>35,151</b>	<b>509</b>	<b>48,524</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	80,575	—	5,939	10,973	6,625	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	31	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$80,575</b>	<b>\$—</b>	<b>\$5,939</b>	<b>\$10,973</b>	<b>\$6,625</b>	<b>\$—</b>	<b>\$31</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>236</b>	<b>10,079</b>	<b>(25,301)</b>	<b>500</b>	<b>(1,656)</b>	<b>(9,963)</b>	<b>47,212</b>	<b>35,151</b>	<b>478</b>	<b>48,524</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(101)</b>	<b>(3,948)</b>	<b>94,097</b>	<b>3,285</b>	<b>13,383</b>	<b>(26,833)</b>	<b>(12,016)</b>	<b>(17,049)</b>	<b>1,827</b>	<b>7,349</b>
Operating Transfers In	—	8,391	—	—	—	—	16,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	16,000	—	—	—
<b>Net Income (Loss)</b>	<b>\$(101)</b>	<b>\$4,443</b>	<b>\$94,097</b>	<b>\$3,285</b>	<b>\$13,383</b>	<b>\$(26,833)</b>	<b>\$(12,016)</b>	<b>\$(17,049)</b>	<b>\$1,827</b>	<b>\$7,349</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 13 (Lake)	County Service Area No. 13 (Shasta)	County Service Area No. 14 (Fresno)	County Service Area No. 14 (Madera)	County Service Area No. 15 (San Joaquin)	County Service Area No. 16 (Lake)	County Service Area No. 16 (Madera)	County Service Area No. 16 (San Joaquin)	County Service Area No. 16 (San Luis Obispo)	County Service Area No. 18 (Lake)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$31,827	\$5,531	\$—	\$9,252	\$—	\$24,904	\$40,535	\$—	\$170,008	\$36,812
Business	—	—	—	—	—	—	—	—	5,345	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	36,757	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	4,825	—	16,439	—	—	3,300	78,688	—	29,118	2,500
<b>Total Operating Revenues</b>	<b>36,652</b>	<b>5,531</b>	<b>16,439</b>	<b>9,252</b>	<b>—</b>	<b>28,204</b>	<b>119,223</b>	<b>—</b>	<b>241,228</b>	<b>39,312</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	66,664	—
Pumping	7,405	—	4,357	9,983	22,301	9,951	18,408	27,687	45,622	7,020
Water Treatment	11,162	—	4,007	1,396	495	8,679	5,196	233	11,618	7,191
Administration and General	9,450	2,763	13,701	1,603	11,669	4,585	1,322	4,527	26,865	9,905
Customer Accounts	9,745	—	—	—	—	—	—	—	9,477	—
Transmission and Distribution	—	—	—	3,674	25,067	2,412	19,539	25,747	27,731	6,226
Depreciation and Amortization	—	2,575	3,105	—	—	—	—	—	37,480	—
Other Operating Expenses	—	—	—	—	—	—	100	—	—	—
<b>Total Operating Expenses</b>	<b>37,762</b>	<b>5,338</b>	<b>25,170</b>	<b>16,656</b>	<b>59,532</b>	<b>25,627</b>	<b>44,565</b>	<b>58,194</b>	<b>225,457</b>	<b>30,342</b>
<b>Operating Income (Loss)</b>	<b>(1,110)</b>	<b>193</b>	<b>(8,731)</b>	<b>(7,404)</b>	<b>(59,532)</b>	<b>2,577</b>	<b>74,658</b>	<b>(58,194)</b>	<b>15,771</b>	<b>8,970</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,543	—	1,109	58	4,514	1,298	4,689	2,511	8,409	2,135
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	35,562	—	6,566	—	22,248	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	22,278	—
Property Assessments	—	—	—	—	26,593	—	—	46,598	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	504	—	—	—	—	9	—	—	(4)	830
<b>Intergovernmental</b>										
Federal	—	—	2	—	—	—	—	—	—	—
State	757	—	148	—	446	—	—	—	151	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	191	—	—	—	—	120	—	—	4,729	642
<b>Total Non-Operating Revenues</b>	<b>40,557</b>	<b>—</b>	<b>7,825</b>	<b>58</b>	<b>53,801</b>	<b>1,427</b>	<b>4,689</b>	<b>49,109</b>	<b>35,563</b>	<b>3,607</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	3,950	—
Other Non-Operating Expenses	—	—	—	2,642	—	—	—	—	158	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,642</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,108</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>40,557</b>	<b>—</b>	<b>7,825</b>	<b>(2,584)</b>	<b>53,801</b>	<b>1,427</b>	<b>4,689</b>	<b>49,109</b>	<b>31,455</b>	<b>3,607</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>39,447</b>	<b>193</b>	<b>(906)</b>	<b>(9,988)</b>	<b>(5,731)</b>	<b>4,004</b>	<b>79,347</b>	<b>(9,085)</b>	<b>47,226</b>	<b>12,577</b>
Operating Transfers In	—	—	116	—	20,317	—	—	—	—	—
Operating Transfers Out	—	—	—	—	20,317	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$39,447</b>	<b>\$193</b>	<b>\$(790)</b>	<b>\$(9,988)</b>	<b>\$(5,731)</b>	<b>\$4,004</b>	<b>\$79,347</b>	<b>\$(9,085)</b>	<b>\$47,226</b>	<b>\$12,577</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 18 (San Joaquin)	County Service Area No. 19 (Madera)	County Service Area No. 2 (Amador)	County Service Area No. 2 (Colusa)	County Service Area No. 2 (Lake)	County Service Area No. 2 (Shasta)	County Service Area No. 2 (Tulare)	County Service Area No. 20 (Lake)	County Service Area No. 21 (Lake)	County Service Area No. 22 (Lake)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$100,188	\$40,728	\$17,399	\$77,147	\$21,322	\$18,594	\$164,565	\$402,147	\$16,368
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	32	—	724	—	48,414	5,708	828	46,392	37,238	1,500
<b>Total Operating Revenues</b>	<b>32</b>	<b>100,188</b>	<b>41,452</b>	<b>17,399</b>	<b>125,561</b>	<b>27,030</b>	<b>19,422</b>	<b>210,957</b>	<b>439,385</b>	<b>17,868</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	31,187	—	—	—	—	—	—	—
Pumping	4,419	70,652	—	2,382	11,632	—	—	17,740	30,969	1,664
Water Treatment	—	5,086	—	—	38,210	—	6,157	114,212	162,652	4,966
Administration and General	1,735	16,937	2,312	39,058	34,298	24,122	2,908	38,236	90,839	2,201
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	10,819	22,199	14,559	—	53,528	—	—	28,157	35,095	2,497
Depreciation and Amortization	—	—	—	—	—	4,827	6,012	—	—	—
Other Operating Expenses	—	536	—	—	22,345	1	—	550	982	—
<b>Total Operating Expenses</b>	<b>16,973</b>	<b>115,410</b>	<b>48,058</b>	<b>41,440</b>	<b>160,013</b>	<b>28,950</b>	<b>15,077</b>	<b>198,895</b>	<b>320,537</b>	<b>11,328</b>
<b>Operating Income (Loss)</b>	<b>(16,941)</b>	<b>(15,222)</b>	<b>(6,606)</b>	<b>(24,041)</b>	<b>(34,452)</b>	<b>(1,920)</b>	<b>4,345</b>	<b>12,062</b>	<b>118,848</b>	<b>6,540</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,096	6,042	4,662	—	7,431	265	2,838	2,134	6,852	246
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	33,538	—	—	58,175	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	21,389	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(20)	—	—	31,192	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	644	—	—	1,458	—	—	—	—	—
Other Governmental Agencies	—	7	—	—	—	—	58	—	—	—
Other Non-Operating Revenues	2,535	—	—	951	19,031	—	—	2,038	2,682	125
<b>Total Non-Operating Revenues</b>	<b>26,020</b>	<b>40,211</b>	<b>4,662</b>	<b>951</b>	<b>117,287</b>	<b>265</b>	<b>2,896</b>	<b>4,172</b>	<b>9,534</b>	<b>371</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	8,321	—	2,381	3,383	—	—	—
Other Non-Operating Expenses	—	14,000	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$14,000</b>	<b>\$—</b>	<b>\$8,321</b>	<b>\$—</b>	<b>\$2,381</b>	<b>\$3,383</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>26,020</b>	<b>26,211</b>	<b>4,662</b>	<b>(7,370)</b>	<b>117,287</b>	<b>(2,116)</b>	<b>(487)</b>	<b>4,172</b>	<b>9,534</b>	<b>371</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,079</b>	<b>10,989</b>	<b>(1,944)</b>	<b>(31,411)</b>	<b>82,835</b>	<b>(4,036)</b>	<b>3,858</b>	<b>16,234</b>	<b>128,382</b>	<b>6,911</b>
Operating Transfers In	2,897	—	—	—	—	—	—	—	—	—
Operating Transfers Out	2,897	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$9,079</b>	<b>\$10,989</b>	<b>\$(1,944)</b>	<b>\$(31,411)</b>	<b>\$82,835</b>	<b>\$(4,036)</b>	<b>\$3,858</b>	<b>\$16,234</b>	<b>\$128,382</b>	<b>\$6,911</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 23 (Fresno)	County Service Area No. 23 (San Luis Obispo)	County Service Area No. 23 (Shasta)	County Service Area No. 25 (Shasta)	County Service Area No. 2a (Madera)	County Service Area No. 3 (Amador)	County Service Area No. 3 (Madera)	County Service Area No. 3 (Shasta)	County Service Area No. 30 (Fresno)	County Service Area No. 30 (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$155,158	\$38,557	\$39,885	\$94,747	\$287,951	\$67,054	\$42,371	\$43,636	\$—
Business	—	9,689	—	—	—	—	—	—	—	—
Industrial	—	8,706	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	2,206	2,107	—	220	—	76,637	—	5,131	—	3,980
<b>Total Operating Revenues</b>	<b>2,206</b>	<b>175,660</b>	<b>38,557</b>	<b>40,105</b>	<b>94,747</b>	<b>364,588</b>	<b>67,054</b>	<b>47,502</b>	<b>43,636</b>	<b>3,980</b>
<b>Operating Expenses</b>										
Source of Supply	—	11,449	—	—	—	—	—	—	—	—
Pumping	884	75,140	—	—	5,598	39,161	66,286	—	5,797	2,051
Water Treatment	726	41,500	—	—	1,679	453,456	1,544	—	21,086	375
Administration and General	5,951	10,432	32,207	47,978	960	16,661	9,734	38,009	4,873	1,681
Customer Accounts	—	17,435	—	—	—	64	—	—	—	—
Transmission and Distribution	—	54,968	—	—	14,785	—	13,540	—	—	7,719
Depreciation and Amortization	—	39,797	3,855	14,541	—	—	—	24,282	7,295	—
Other Operating Expenses	—	—	(11)	15	2,715	—	621	(109)	—	—
<b>Total Operating Expenses</b>	<b>7,561</b>	<b>250,721</b>	<b>36,051</b>	<b>62,534</b>	<b>25,737</b>	<b>509,342</b>	<b>91,725</b>	<b>62,182</b>	<b>39,051</b>	<b>11,826</b>
<b>Operating Income (Loss)</b>	<b>(5,355)</b>	<b>(75,061)</b>	<b>2,506</b>	<b>(22,429)</b>	<b>69,010</b>	<b>(144,754)</b>	<b>(24,671)</b>	<b>(14,680)</b>	<b>4,585</b>	<b>(7,846)</b>
<b>Non-Operating Revenues</b>										
Interest Income	546	3,918	851	1,552	6,505	21,389	8,576	221	417	2,612
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,091	—	10,135	14,703	—	—	284	—	475	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	31,537
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	129	33	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	25	—	490	398	—	—	—	—	11	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	18,226	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,662</b>	<b>3,918</b>	<b>11,605</b>	<b>16,686</b>	<b>6,505</b>	<b>21,389</b>	<b>27,086</b>	<b>221</b>	<b>903</b>	<b>34,149</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	14,695	2,576	717	—	—	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	36,464	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$14,695</b>	<b>\$2,576</b>	<b>\$717</b>	<b>\$—</b>	<b>\$—</b>	<b>\$36,464</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,662</b>	<b>(10,777)</b>	<b>9,029</b>	<b>15,969</b>	<b>6,505</b>	<b>21,389</b>	<b>(9,378)</b>	<b>221</b>	<b>903</b>	<b>34,149</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(3,693)</b>	<b>(85,838)</b>	<b>11,535</b>	<b>(6,460)</b>	<b>75,515</b>	<b>(123,365)</b>	<b>(34,049)</b>	<b>(14,459)</b>	<b>5,488</b>	<b>26,303</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	1,760
Operating Transfers Out	—	—	—	—	—	—	—	—	—	1,760
<b>Net Income (Loss)</b>	<b>\$(3,693)</b>	<b>\$(85,838)</b>	<b>\$11,535</b>	<b>\$(6,460)</b>	<b>\$75,515</b>	<b>\$(123,365)</b>	<b>\$(34,049)</b>	<b>\$(14,459)</b>	<b>\$5,488</b>	<b>\$26,303</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Joaquin)	County Service Area No. 32 (Fresno)	County Service Area No. 34 (Fresno)	County Service Area No. 35 (San Joaquin)	County Service Area No. 38 (Fresno)	County Service Area No. 39 (Fresno)	County Service Area No. 40 (Fresno)	County Service Area No. 41 (Sonoma)	County Service Area No. 42 (San Bernardino)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$60,826	\$136,510	\$—	\$—	\$51,032	\$25,711	\$308,845	\$85,660
Business	—	—	—	27,900	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	6,583	—	—	640	—	—	—	—	8,350	657
Water Services	—	48,033	—	—	789	18,130	—	—	—	3,332
<b>Total Operating Revenues</b>	<b>6,583</b>	<b>48,033</b>	<b>60,826</b>	<b>165,050</b>	<b>789</b>	<b>18,130</b>	<b>51,032</b>	<b>25,711</b>	<b>317,195</b>	<b>89,649</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	25,003	—	—	—	—	28,735	—	—
Pumping	—	46,127	1,977	35,779	21,689	271	25,998	—	—	—
Water Treatment	150,322	14,273	—	58,173	232	905	—	—	—	—
Administration and General	—	15,072	36,189	93,681	5,280	—	24,018	—	97,281	105,470
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	—	138,990	—	300,666	28,365	—	937	—	265,810	—
Depreciation and Amortization	—	—	27,776	187,402	—	—	55,769	18,630	130,203	868
Other Operating Expenses	—	—	—	—	—	—	—	—	—	910
<b>Total Operating Expenses</b>	<b>150,322</b>	<b>214,462</b>	<b>90,945</b>	<b>675,701</b>	<b>55,566</b>	<b>1,176</b>	<b>106,722</b>	<b>47,365</b>	<b>493,294</b>	<b>107,248</b>
<b>Operating Income (Loss)</b>	<b>(143,739)</b>	<b>(166,429)</b>	<b>(30,119)</b>	<b>(510,651)</b>	<b>(54,777)</b>	<b>16,954</b>	<b>(55,690)</b>	<b>(21,654)</b>	<b>(176,099)</b>	<b>(17,599)</b>
<b>Non-Operating Revenues</b>										
Interest Income	689	2,666	646	10,292	14,811	7,674	784	504	41,023	4,158
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	110,474	105,255	—	—	48,509	—	—	—	—	2,355
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	393
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	20,000	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	215,263	—
<b>Total Non-Operating Revenues</b>	<b>111,163</b>	<b>107,921</b>	<b>646</b>	<b>10,292</b>	<b>63,320</b>	<b>7,674</b>	<b>784</b>	<b>504</b>	<b>276,286</b>	<b>6,906</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	105,350	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$105,350</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>111,163</b>	<b>107,921</b>	<b>646</b>	<b>10,292</b>	<b>63,320</b>	<b>7,674</b>	<b>784</b>	<b>504</b>	<b>170,936</b>	<b>6,906</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(32,576)</b>	<b>(58,508)</b>	<b>(29,473)</b>	<b>(500,359)</b>	<b>8,543</b>	<b>24,628</b>	<b>(54,906)</b>	<b>(21,150)</b>	<b>(5,163)</b>	<b>(10,693)</b>
Operating Transfers In	—	5,000	—	—	2,500	—	—	—	—	47,356
Operating Transfers Out	—	5,000	2,853	58,466	2,500	—	—	—	—	47,356
<b>Net Income (Loss)</b>	<b>\$(32,576)</b>	<b>\$(58,508)</b>	<b>\$(32,326)</b>	<b>\$(558,825)</b>	<b>\$8,543</b>	<b>\$24,628</b>	<b>\$(54,906)</b>	<b>\$(21,150)</b>	<b>\$(5,163)</b>	<b>\$(10,693)</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 43 (San Joaquin)	County Service Area No. 44 (Fresno)	County Service Area No. 44 (San Joaquin)	County Service Area No. 45 (San Benito)	County Service Area No. 46 (San Joaquin)	County Service Area No. 47 (Fresno)	County Service Area No. 5 (Fresno)	County Service Area No. 5 (Sierra)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Joaquin)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$119,647	\$—	\$—	\$—	\$102,469	\$—	\$—	\$—	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	32,412	—	3,076	—	11,949	254,156	29,863	—	—	—
<b>Total Operating Revenues</b>	<b>32,412</b>	<b>119,647</b>	<b>3,076</b>	<b>—</b>	<b>11,949</b>	<b>356,625</b>	<b>29,863</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	3,744	64,159	38,286	—	26,893	40,419	11,185	19,727	—	—
Water Treatment	334	52,967	442	16,270	650	1,441	1,243	32,855	23,936	—
Administration and General	1,957	724	7,863	—	5,966	71,579	17,814	22,218	—	1,695
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	19,206	16,150	58,401	—	11,838	25,032	11,185	65,365	—	2,176
Depreciation and Amortization	—	2,763	—	—	—	66,366	3,374	—	—	—
Other Operating Expenses	—	—	—	—	—	—	—	242,229	—	—
<b>Total Operating Expenses</b>	<b>25,241</b>	<b>136,763</b>	<b>104,992</b>	<b>16,270</b>	<b>45,347</b>	<b>204,837</b>	<b>44,801</b>	<b>382,394</b>	<b>23,936</b>	<b>3,871</b>
<b>Operating Income (Loss)</b>	<b>7,171</b>	<b>(17,116)</b>	<b>(101,916)</b>	<b>(16,270)</b>	<b>(33,398)</b>	<b>151,788</b>	<b>(14,938)</b>	<b>(382,394)</b>	<b>(23,936)</b>	<b>(3,871)</b>
<b>Non-Operating Revenues</b>										
Interest Income	636	269	551	—	204	13,932	591	5,483	—	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	864	—	—	—	—	—	8,825	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	699	—	98,460	16,270	89,546	—	—	71,125	23,936	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	2	—	—	—
State	17	—	—	—	—	—	207	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	11,585	—	—
<b>Total Non-Operating Revenues</b>	<b>2,216</b>	<b>269</b>	<b>99,011</b>	<b>16,270</b>	<b>89,750</b>	<b>13,932</b>	<b>9,625</b>	<b>88,193</b>	<b>23,936</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	167,346	—	—	—	—
Other Non-Operating Expenses	—	—	—	—	29,392	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$29,392</b>	<b>\$167,346</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>2,216</b>	<b>269</b>	<b>99,011</b>	<b>16,270</b>	<b>60,358</b>	<b>(153,414)</b>	<b>9,625</b>	<b>88,193</b>	<b>23,936</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,387</b>	<b>(16,847)</b>	<b>(2,905)</b>	<b>—</b>	<b>26,960</b>	<b>(1,626)</b>	<b>(5,313)</b>	<b>(294,201)</b>	<b>—</b>	<b>(3,871)</b>
Operating Transfers In	—	—	—	—	—	—	—	15,000	—	—
Operating Transfers Out	—	—	—	—	—	—	81	—	—	10,205
<b>Net Income (Loss)</b>	<b>\$9,387</b>	<b>\$(16,847)</b>	<b>\$(2,905)</b>	<b>\$—</b>	<b>\$26,960</b>	<b>\$(1,626)</b>	<b>\$(5,394)</b>	<b>\$(279,201)</b>	<b>\$—</b>	<b>\$(14,076)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 51 (Riverside)	County Service Area No. 54 (Santa Cruz)	County Service Area No. 6 (Lake)	County Service Area No. 6 (Shasta)	County Service Area No. 62 (Riverside)	County Service Area No. 64 (San Bernardino)	County Service Area No. 69 (Monterey)	County Service Area No. 7 (Lake)	County Service Area No. 7 (San Mateo)	County Service Area No. 70 (San Bernardino)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$43,078	\$—	\$44,594	\$94,869	\$74,482	\$1,240,732	\$—	\$54,622	\$41,713	\$6,093,306
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	43,778	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	6,753	—	—	—	37,097	—	—	73,103
Water Services	2,455	40,394	—	47,527	43,470	146,582	13,656	9,715	125	558,810
<b>Total Operating Revenues</b>	<b>89,311</b>	<b>40,394</b>	<b>51,347</b>	<b>142,396</b>	<b>117,952</b>	<b>1,387,314</b>	<b>50,753</b>	<b>64,337</b>	<b>41,838</b>	<b>6,725,219</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	—	—	—	—	—
Pumping	20,854	—	18,869	—	78,524	—	—	12,204	715	—
Water Treatment	47,182	—	12,007	—	15,638	—	—	7,592	—	—
Administration and General	29,717	574	16,120	108,675	23,544	1,124,530	—	11,334	8,746	6,057,797
Customer Accounts	—	—	—	—	—	—	—	6,473	440	—
Transmission and Distribution	32,584	—	5,895	—	27,359	—	—	—	7,947	—
Depreciation and Amortization	—	3,640	—	128,153	—	20,848	—	—	67	1,025,426
Other Operating Expenses	—	—	220	44	—	—	—	—	1,692	—
<b>Total Operating Expenses</b>	<b>130,337</b>	<b>4,214</b>	<b>53,111</b>	<b>236,872</b>	<b>145,065</b>	<b>1,145,378</b>	<b>—</b>	<b>37,603</b>	<b>19,607</b>	<b>7,083,223</b>
<b>Operating Income (Loss)</b>	<b>(41,026)</b>	<b>36,180</b>	<b>(1,764)</b>	<b>(94,476)</b>	<b>(27,113)</b>	<b>241,936</b>	<b>50,753</b>	<b>26,734</b>	<b>22,231</b>	<b>(358,004)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	810	2,666	2,757	2,646	103,159	(200)	5,064	3,370	226,165
Rents, Leases, and Franchises	1,966	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	10,999	—	—	—	5,509	259,030	—	10,236	—	—
Voter Approved Taxes	—	—	5,113	—	—	—	—	—	—	1,497,594
Property Assessments	42,754	—	—	—	18,864	37,082	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	61	—	216	—	28	11,599	—	196	—	—
<b>Intergovernmental</b>										
Federal	160,000	—	—	—	—	—	—	—	—	—
State	171	—	106	—	80	5,934	—	274	—	22,772
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	25,000
Other Non-Operating Revenues	625	—	610	—	—	53,441	—	1,702	175,700	1,437,922
<b>Total Non-Operating Revenues</b>	<b>216,576</b>	<b>810</b>	<b>8,711</b>	<b>2,757</b>	<b>27,127</b>	<b>470,245</b>	<b>(200)</b>	<b>17,472</b>	<b>179,070</b>	<b>3,209,453</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	375	2,350	18,750	—	—	—	—	—	—
Other Non-Operating Expenses	—	(1,488)	—	—	—	—	44,065	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$(1,113)</b>	<b>\$2,350</b>	<b>\$18,750</b>	<b>\$—</b>	<b>\$—</b>	<b>\$44,065</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>216,576</b>	<b>1,923</b>	<b>6,361</b>	<b>(15,993)</b>	<b>27,127</b>	<b>470,245</b>	<b>(44,265)</b>	<b>17,472</b>	<b>179,070</b>	<b>3,209,453</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>175,550</b>	<b>38,103</b>	<b>4,597</b>	<b>(110,469)</b>	<b>14</b>	<b>712,181</b>	<b>6,488</b>	<b>44,206</b>	<b>201,301</b>	<b>2,851,449</b>
Operating Transfers In	—	—	—	—	—	787,273	—	—	—	5,917,547
Operating Transfers Out	—	—	—	—	—	969,697	—	—	—	5,917,547
<b>Net Income (Loss)</b>	<b>\$175,550</b>	<b>\$38,103</b>	<b>\$4,597</b>	<b>\$(110,469)</b>	<b>\$14</b>	<b>\$529,757</b>	<b>\$6,488</b>	<b>\$44,206</b>	<b>\$201,301</b>	<b>\$2,851,449</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	County Service Area No. 75 (Monterey)	County Service Area No. 8 (Shasta)	County Water Works District No. 1 (Lake)	County Water Works District No. 3 (Lake)	Crescenta Valley County Water District	Crestline Village Water District	Crestline-Lake Arrowhead Water Agency	Crockett Valona County Water District	Crows Landing Community Services District	Cucamonga County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$23,846	\$16,654	\$445,757	\$228,547	\$5,390,563	\$2,226,264	\$631,485	\$—	\$29,718	\$22,903,154
Business	—	—	—	—	—	282,347	—	—	16,356	—
Industrial	—	—	—	—	—	—	—	—	—	1,225,678
Irrigation	—	—	—	—	—	—	—	—	—	4,686,494
Sales for Resale	—	—	—	—	—	—	1,999,109	—	—	4,005,603
All Other Sales	314,303	—	19,869	—	11,426	7,919	—	—	—	1,352,093
Water Services	84,544	—	—	16,538	—	43,175	986,272	—	—	656,654
<b>Total Operating Revenues</b>	<b>422,693</b>	<b>16,654</b>	<b>465,626</b>	<b>245,085</b>	<b>5,401,989</b>	<b>2,559,705</b>	<b>3,616,866</b>	<b>—</b>	<b>46,074</b>	<b>34,829,676</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	1,727,848	818,152	755,002	—	—	12,417,558
Pumping	—	—	13,961	81,007	645,854	48,498	977,342	—	15,949	5,787,806
Water Treatment	—	—	106,413	16,940	156,652	6,586	485,842	—	—	1,641,965
Administration and General	218,690	20,615	146,885	122,129	897,203	1,119,922	792,698	—	18,744	5,134,519
Customer Accounts	—	—	—	—	—	50,065	4,021	—	—	1,228,432
Transmission and Distribution	—	—	120,309	48,786	1,468,297	141,128	315,153	—	—	1,641,444
Depreciation and Amortization	—	4,910	148,405	—	857,804	518,910	866,311	—	7,500	4,566,201
Other Operating Expenses	—	—	—	—	—	75,812	(9,147)	—	—	—
<b>Total Operating Expenses</b>	<b>218,690</b>	<b>25,525</b>	<b>535,973</b>	<b>268,862</b>	<b>5,753,658</b>	<b>2,779,073</b>	<b>4,187,222</b>	<b>—</b>	<b>42,193</b>	<b>32,417,925</b>
<b>Operating Income (Loss)</b>	<b>204,003</b>	<b>(8,871)</b>	<b>(70,347)</b>	<b>(23,777)</b>	<b>(351,669)</b>	<b>(219,368)</b>	<b>(570,356)</b>	<b>—</b>	<b>3,881</b>	<b>2,411,751</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,516	—	10,036	13,358	208,698	21,701	401,266	—	—	2,282,483
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	15,420
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	28,804	—	45,311	61,818	—	151,942	493,120	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	1,605,835	—	—	8,415
Property Assessments	—	—	—	—	—	152,016	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	341	—	—	725	—	—	—	(3)	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	137	—	701	1,532	—	5,174	38,577	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	5,389	11,700	2,650	35,180	—	—	298,897
<b>Total Non-Operating Revenues</b>	<b>30,798</b>	<b>—</b>	<b>56,048</b>	<b>82,822</b>	<b>220,398</b>	<b>333,483</b>	<b>2,573,978</b>	<b>(3)</b>	<b>—</b>	<b>2,605,215</b>
<b>Non-Operating Expenses</b>										
Interest Expense	17,094	—	2,304	—	69,379	72,373	65,819	—	2,279	7,169,662
Other Non-Operating Expenses	—	—	—	—	—	23,518	18,816	—	—	257,048
<b>Total Non-Operating Expenses</b>	<b>\$17,094</b>	<b>\$—</b>	<b>\$2,304</b>	<b>\$—</b>	<b>\$69,379</b>	<b>\$95,891</b>	<b>\$84,635</b>	<b>\$—</b>	<b>\$2,279</b>	<b>\$7,426,710</b>
<b>Non-Operating Income (Loss)</b>	<b>13,704</b>	<b>—</b>	<b>53,744</b>	<b>82,822</b>	<b>151,019</b>	<b>237,592</b>	<b>2,489,343</b>	<b>(3)</b>	<b>(2,279)</b>	<b>(4,821,495)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>217,707</b>	<b>(8,871)</b>	<b>(16,603)</b>	<b>59,045</b>	<b>(200,650)</b>	<b>18,224</b>	<b>1,918,987</b>	<b>(3)</b>	<b>1,602</b>	<b>(2,409,744)</b>
Operating Transfers In	100,600	—	—	—	—	—	—	—	—	—
Operating Transfers Out	100,600	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$217,707</b>	<b>\$(8,871)</b>	<b>\$(16,603)</b>	<b>\$59,045</b>	<b>\$(200,650)</b>	<b>\$18,224</b>	<b>\$1,918,987</b>	<b>\$(3)</b>	<b>\$1,602</b>	<b>\$(2,409,744)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Cutler Public Utility District	Cuyama Community Services District	Cuyamaca Water District	Daggett Community Services District	Darwin Community Services District	Davis Water District	Deer Creek and Tule River Authority	Deer Creek Irrigation District	Del Norte County Flood Control District	Del Paso Manor Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$222,700	\$91,996	\$50,590	\$27,153	\$11,726	\$—	\$—	\$—	\$—	\$396,075
Business	20,018	—	—	74,097	—	53,228	—	—	—	8,789
Industrial	7,507	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	46,502	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	18,420	—	—	—	—	—	—	—	—	—
Water Services	6,550	—	—	—	—	—	105,826	—	6,508	—
<b>Total Operating Revenues</b>	<b>275,195</b>	<b>91,996</b>	<b>50,590</b>	<b>101,250</b>	<b>11,726</b>	<b>53,228</b>	<b>105,826</b>	<b>46,502</b>	<b>6,508</b>	<b>404,864</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	46,728	—	—	—	—
Pumping	74,095	27,414	—	21,840	—	—	—	—	—	72,281
Water Treatment	20,223	1,745	—	1,970	—	—	—	—	—	6,716
Administration and General	92,071	34,550	14,592	66,020	5,130	850	19,336	15,814	1,376	172,540
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	41,945	52,685	26,935	—	8,821	—	—	21,187	—	169,995
Depreciation and Amortization	42,444	24,326	13,430	15,038	—	—	667	—	4,525	15,535
Other Operating Expenses	—	—	—	—	—	330	9,251	—	1,554	—
<b>Total Operating Expenses</b>	<b>270,778</b>	<b>140,720</b>	<b>54,957</b>	<b>104,868</b>	<b>13,951</b>	<b>47,908</b>	<b>29,254</b>	<b>37,001</b>	<b>7,455</b>	<b>437,067</b>
<b>Operating Income (Loss)</b>	<b>4,417</b>	<b>(48,724)</b>	<b>(4,367)</b>	<b>(3,618)</b>	<b>(2,225)</b>	<b>5,320</b>	<b>76,572</b>	<b>9,501</b>	<b>(947)</b>	<b>(32,203)</b>
<b>Non-Operating Revenues</b>										
Interest Income	17,417	14,436	3,035	873	667	—	—	—	5,411	13,957
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	629	—	—	3,166	8,283	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	4	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	6	—	164,962	107	213	—
Other Governmental Agencies	—	—	—	611	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	1,751	—	295	—	—	—
<b>Total Non-Operating Revenues</b>	<b>17,417</b>	<b>14,436</b>	<b>3,035</b>	<b>1,484</b>	<b>3,057</b>	<b>—</b>	<b>165,257</b>	<b>3,273</b>	<b>13,907</b>	<b>13,957</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	1,768	4,208	—	—	—	—	2,868	—
Other Non-Operating Expenses	—	—	—	—	—	—	50	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,768</b>	<b>\$4,208</b>	<b>\$—</b>	<b>\$—</b>	<b>\$50</b>	<b>\$—</b>	<b>\$2,868</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>17,417</b>	<b>14,436</b>	<b>1,267</b>	<b>(2,724)</b>	<b>3,057</b>	<b>—</b>	<b>165,207</b>	<b>3,273</b>	<b>11,039</b>	<b>13,957</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>21,834</b>	<b>(34,288)</b>	<b>(3,100)</b>	<b>(6,342)</b>	<b>832</b>	<b>5,320</b>	<b>241,779</b>	<b>12,774</b>	<b>10,092</b>	<b>(18,246)</b>
Operating Transfers In	—	—	—	20,713	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$21,834</b>	<b>\$(34,288)</b>	<b>\$(3,100)</b>	<b>\$14,371</b>	<b>\$832</b>	<b>\$5,320</b>	<b>\$241,779</b>	<b>\$12,774</b>	<b>\$10,092</b>	<b>\$(18,246)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Del Puerto Water District	Del Rey Community Services District	Delano-Earlimart Irrigation District	Delhi County Water District	Denair Community Services District	Descanso Community Water District	Desert Lake Community Services District	Desert Water Agency	Devils Den Water District	Diablo Vista Water Maintenance District (Contra Costa)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$52,935	\$—	\$409,526	\$295,665	\$72,238	\$81,153	\$8,992,365	\$—	\$—
Business	—	15,086	—	—	—	—	19,105	3,796,791	—	—
Industrial	—	44,060	—	—	—	—	—	—	—	—
Irrigation	3,204,637	—	4,078,246	—	—	—	—	439,093	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	6,794	558,795	446,482	—	—	8,586	629,068	—	—
Water Services	512,555	—	3,140,124	—	48,794	307,330	—	1,208,645	—	34,056
<b>Total Operating Revenues</b>	<b>3,717,192</b>	<b>118,875</b>	<b>7,777,165</b>	<b>856,008</b>	<b>344,459</b>	<b>379,568</b>	<b>108,844</b>	<b>15,065,962</b>	<b>—</b>	<b>34,056</b>
<b>Operating Expenses</b>										
Source of Supply	3,132,878	—	6,026,662	—	—	—	4,263	3,496,865	—	123,794
Pumping	—	—	—	45,537	—	13,266	25,529	3,599,411	—	20,010
Water Treatment	—	—	—	—	—	—	—	224,700	—	—
Administration and General	472,882	75,980	731,440	92,794	265,389	28,906	21,448	3,352,176	3,970	13,153
Customer Accounts	—	—	—	—	—	—	16,133	700,797	—	—
Transmission and Distribution	—	—	369,886	111,012	—	146,355	27,822	1,174,374	—	—
Depreciation and Amortization	—	41,855	91,894	134,492	32,183	25,645	16,843	4,573,714	—	630
Other Operating Expenses	—	—	—	—	—	24,467	—	1,042,856	—	—
<b>Total Operating Expenses</b>	<b>3,605,760</b>	<b>117,835</b>	<b>7,219,882</b>	<b>383,835</b>	<b>297,572</b>	<b>238,639</b>	<b>112,038</b>	<b>18,164,893</b>	<b>3,970</b>	<b>157,587</b>
<b>Operating Income (Loss)</b>	<b>111,432</b>	<b>1,040</b>	<b>557,283</b>	<b>472,173</b>	<b>46,887</b>	<b>140,929</b>	<b>(3,194)</b>	<b>(3,098,931)</b>	<b>(3,970)</b>	<b>(123,531)</b>
<b>Non-Operating Revenues</b>										
Interest Income	157,191	14,269	298,538	17,481	30,483	1,122	2,036	2,430,862	6,339	3,239
Rents, Leases, and Franchises	—	—	480	—	5,387	—	—	46,819	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	44,870	25,389	—	6,012	608,045	3,719	90,113
Voter Approved Taxes	—	—	—	—	—	—	—	5,242,395	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	347,329	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	595	592	—	101	81,132	45	2,345
Other Governmental Agencies	—	—	—	—	—	—	—	160,520	—	—
Other Non-Operating Revenues	53,642	—	574,309	—	6,958	5,100	5,999	(30,661)	—	—
<b>Total Non-Operating Revenues</b>	<b>210,833</b>	<b>14,269</b>	<b>873,327</b>	<b>62,946</b>	<b>68,809</b>	<b>6,222</b>	<b>14,148</b>	<b>8,886,441</b>	<b>10,103</b>	<b>95,697</b>
<b>Non-Operating Expenses</b>										
Interest Expense	36,481	—	92,882	14,759	—	30,782	—	4,783	—	—
Other Non-Operating Expenses	37	—	—	—	—	—	—	51,138	—	—
<b>Total Non-Operating Expenses</b>	<b>\$36,518</b>	<b>\$—</b>	<b>\$92,882</b>	<b>\$14,759</b>	<b>\$—</b>	<b>\$30,782</b>	<b>\$—</b>	<b>\$55,921</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>174,315</b>	<b>14,269</b>	<b>780,445</b>	<b>48,187</b>	<b>68,809</b>	<b>(24,560)</b>	<b>14,148</b>	<b>8,830,520</b>	<b>10,103</b>	<b>95,697</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>285,747</b>	<b>15,309</b>	<b>1,337,728</b>	<b>520,360</b>	<b>115,696</b>	<b>116,369</b>	<b>10,954</b>	<b>5,731,589</b>	<b>6,133</b>	<b>(27,834)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	228,113	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$285,747</b>	<b>\$(212,804)</b>	<b>\$1,337,728</b>	<b>\$520,360</b>	<b>\$115,696</b>	<b>\$116,369</b>	<b>\$10,954</b>	<b>\$5,731,589</b>	<b>\$6,133</b>	<b>\$(27,834)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Diablo Water District	Donner Summit Public Utility District	Dos Palos Area Joint Power Authority	Downieville Public Utility District	Drytown County Water District	Dublin San Ramon Service District	Ducor Community Services District	Ducor Irrigation District	Dudley Ridge Water District	Dunnigan Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$5,569,840	\$46,122	\$857,796	\$35,984	\$19,226	\$3,900,480	\$65,849	\$—	\$—	\$—
Business	—	98,915	—	—	1,659	2,046,509	8,139	—	—	—
Industrial	16,715	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	1,409,539	—	—	1,348,967	366,871
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	95,295	—	—	—	75	139,258	4,160	—	—	12,757
Water Services	1,183,133	34,751	—	1,023	1,675	17,181,004	24,576	—	2,655,847	—
<b>Total Operating Revenues</b>	<b>6,864,983</b>	<b>179,788</b>	<b>857,796</b>	<b>37,007</b>	<b>22,635</b>	<b>24,676,790</b>	<b>102,724</b>	<b>—</b>	<b>4,004,814</b>	<b>379,628</b>
<b>Operating Expenses</b>										
Source of Supply	2,117,324	1,600	119,470	—	15,890	4,572,229	—	—	3,882,599	220,573
Pumping	25,286	2,415	222	26,452	—	—	40,719	—	—	—
Water Treatment	986,027	28,674	—	2,867	809	—	2,400	—	—	—
Administration and General	631,703	267,824	18,779	—	7,112	1,801,990	29,593	—	108,920	238,657
Customer Accounts	465,957	7,502	—	—	350	298,199	—	—	—	—
Transmission and Distribution	574,129	7,826	427,401	2,642	1,212	1,738,651	—	—	383,486	—
Depreciation and Amortization	747,822	82,106	162,337	112	433	1,033,143	22,892	—	148,696	179,586
Other Operating Expenses	375,771	6,855	—	—	1,525	2,410,956	—	—	—	108,838
<b>Total Operating Expenses</b>	<b>5,924,019</b>	<b>404,802</b>	<b>728,209</b>	<b>32,073</b>	<b>27,331</b>	<b>11,855,168</b>	<b>95,604</b>	<b>—</b>	<b>4,523,701</b>	<b>747,654</b>
<b>Operating Income (Loss)</b>	<b>940,964</b>	<b>(225,014)</b>	<b>129,587</b>	<b>4,934</b>	<b>(4,696)</b>	<b>12,821,622</b>	<b>7,120</b>	<b>—</b>	<b>(518,887)</b>	<b>(368,026)</b>
<b>Non-Operating Revenues</b>										
Interest Income	171,236	3,471	8,830	5,378	1,054	656,351	317	12,216	53,624	15,561
Rents, Leases, and Franchises	39,809	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	17,750	9,273	—	—	—	—	—
Voter Approved Taxes	—	13,181	—	6,434	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	568,325	—	—	—	319,833
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	54,818
State	—	145	—	538	199	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	(95)	—	—	—	57,527	—
Other Non-Operating Revenues	716,155	—	—	—	—	2,679,126	—	—	6,253	—
<b>Total Non-Operating Revenues</b>	<b>927,200</b>	<b>16,797</b>	<b>8,830</b>	<b>30,100</b>	<b>10,431</b>	<b>3,903,802</b>	<b>317</b>	<b>12,216</b>	<b>117,404</b>	<b>390,212</b>
<b>Non-Operating Expenses</b>										
Interest Expense	707,971	13,445	167,309	2,329	—	556,629	16,869	—	80,559	19,161
Other Non-Operating Expenses	—	—	—	8,698	—	311,841	—	2,000	191,016	—
<b>Total Non-Operating Expenses</b>	<b>707,971</b>	<b>\$13,445</b>	<b>\$167,309</b>	<b>\$11,027</b>	<b>\$—</b>	<b>\$868,470</b>	<b>\$16,869</b>	<b>\$2,000</b>	<b>\$271,575</b>	<b>\$19,161</b>
<b>Non-Operating Income (Loss)</b>	<b>219,229</b>	<b>3,352</b>	<b>(158,479)</b>	<b>19,073</b>	<b>10,431</b>	<b>3,035,332</b>	<b>(16,552)</b>	<b>10,216</b>	<b>(154,171)</b>	<b>371,051</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,160,193</b>	<b>(221,662)</b>	<b>(28,892)</b>	<b>24,007</b>	<b>5,735</b>	<b>15,856,954</b>	<b>(9,432)</b>	<b>10,216</b>	<b>(673,058)</b>	<b>3,025</b>
Operating Transfers In	—	—	—	—	—	9,814,964	—	—	—	—
Operating Transfers Out	—	—	—	—	—	13,420,553	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,160,193</b>	<b>\$ (221,662)</b>	<b>\$ (28,892)</b>	<b>\$24,007</b>	<b>\$5,735</b>	<b>\$12,251,365</b>	<b>\$ (9,432)</b>	<b>\$10,216</b>	<b>\$ (673,058)</b>	<b>\$3,025</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Durham Irrigation District	Eagle Field Water District	Earlmarl Public Utility District	East Bay Municipal Utility District	East Contra Costa Irrigation District	East Niles Community Services District	East Orange County Water District	East Quincy Community Services District	East Valley Water District	Eastern Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$110,619	\$—	\$270,941	\$146,505,000	\$—	\$2,150,652	\$538,813	\$384,695	\$6,609,488	\$58,351,059
Business	—	—	—	41,891,000	—	477,923	—	—	2,460,198	—
Industrial	—	—	—	20,065,000	—	29,870	—	—	—	—
Irrigation	—	125,000	—	—	940,421	328,571	—	—	568,732	2,214,760
Sales for Resale	—	—	—	—	—	—	3,357,592	—	175,701	—
All Other Sales	—	—	12,746	13,416,000	—	—	—	27,727	32,087	—
Water Services	39,832	—	2,601	13,522,000	240,106	217,402	410,259	—	574,390	17,121,099
<b>Total Operating Revenues</b>	<b>150,451</b>	<b>125,000</b>	<b>286,288</b>	<b>235,399,000</b>	<b>1,180,527</b>	<b>3,204,418</b>	<b>4,306,664</b>	<b>412,422</b>	<b>10,420,596</b>	<b>77,686,918</b>
<b>Operating Expenses</b>										
Source of Supply	—	98,769	—	12,727,000	—	1,233,009	4,137,070	—	734,001	38,072,247
Pumping	30,352	21,637	136,570	6,696,000	—	974,911	51,690	—	3,003,996	6,075,662
Water Treatment	3,442	—	—	15,658,000	—	62,801	—	—	279,918	—
Administration and General	70,731	5,394	—	32,835,000	679,522	522,338	212,813	—	2,890,789	8,060,086
Customer Accounts	—	—	—	10,031,000	—	303,598	—	—	368,594	—
Transmission and Distribution	2,388	—	5,269	40,442,000	1,137,173	164,619	479,565	228,473	574,447	7,794,336
Depreciation and Amortization	21,165	1,019	47,094	54,078,000	291,601	384,226	373,824	58,068	1,623,405	15,446,051
Other Operating Expenses	—	—	78,499	933,000	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>128,078</b>	<b>126,819</b>	<b>267,432</b>	<b>173,400,000</b>	<b>2,108,296</b>	<b>3,645,502</b>	<b>5,254,962</b>	<b>286,541</b>	<b>9,475,150</b>	<b>75,448,382</b>
<b>Operating Income (Loss)</b>	<b>22,373</b>	<b>(1,819)</b>	<b>18,856</b>	<b>61,999,000</b>	<b>(927,769)</b>	<b>(441,084)</b>	<b>(948,298)</b>	<b>125,881</b>	<b>945,446</b>	<b>2,238,536</b>
<b>Non-Operating Revenues</b>										
Interest Income	265	—	—	13,299,000	52,356	6,740	201,104	3,294	205,051	8,571,395
Rents, Leases, and Franchises	—	—	—	1,089,000	10,200	—	32,101	—	31,221	146,404
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	947,961	268,099	587,775	—	—	10,623,351
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	151,105
Property Assessments	—	—	—	—	—	—	20,229	68,221	—	—
Special Assessments	—	—	—	—	—	1,680	—	—	—	—
Prior Year and Penalties	—	—	—	—	8,190	—	10,740	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	91,836	—	510,451	—
State	—	—	—	—	16,394	3,957	11,215	—	—	203,741
Other Governmental Agencies	1,923	—	—	—	—	—	—	—	—	125,886
Other Non-Operating Revenues	36,250	—	—	11,788,000	379,326	—	—	24,161	101,154	1,602,495
<b>Total Non-Operating Revenues</b>	<b>38,438</b>	<b>—</b>	<b>—</b>	<b>26,176,000</b>	<b>1,414,427</b>	<b>280,476</b>	<b>955,000</b>	<b>95,676</b>	<b>847,877</b>	<b>21,424,377</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	59,175,000	—	—	12,987	2,188	607,321	6,173,806
Other Non-Operating Expenses	8,632	—	—	5,672,000	—	32,656	93,041	15,157	559,936	1,618,027
<b>Total Non-Operating Expenses</b>	<b>\$8,632</b>	<b>\$—</b>	<b>\$—</b>	<b>\$64,847,000</b>	<b>\$—</b>	<b>\$32,656</b>	<b>\$106,028</b>	<b>\$17,345</b>	<b>\$1,167,257</b>	<b>\$7,791,833</b>
<b>Non-Operating Income (Loss)</b>	<b>29,806</b>	<b>—</b>	<b>—</b>	<b>(38,671,000)</b>	<b>1,414,427</b>	<b>247,820</b>	<b>848,972</b>	<b>78,331</b>	<b>(319,380)</b>	<b>13,632,544</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>52,179</b>	<b>(1,819)</b>	<b>18,856</b>	<b>23,328,000</b>	<b>486,658</b>	<b>(193,264)</b>	<b>(99,326)</b>	<b>204,212</b>	<b>626,066</b>	<b>15,871,080</b>
Operating Transfers In	—	—	—	3,732,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	6,977,000	—	—	—	—	—	28,257,026
<b>Net Income (Loss)</b>	<b>\$52,179</b>	<b>\$(1,819)</b>	<b>\$18,856</b>	<b>\$20,083,000</b>	<b>\$486,658</b>	<b>\$(193,264)</b>	<b>\$(99,326)</b>	<b>\$204,212</b>	<b>\$626,066</b>	<b>\$(12,385,946)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	El Camino Irrigation District	El Dorado Irrigation District	El Macero County Service Area (Yolo)	El Nido Irrigation District	El Solyo Water District	El Toro Water District	Elk County Water District	Elk Creek Community Services District	Elkhorn Golf Course Estates Maintenance (San Joaquin)	Elsinore Valley Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$9,251,311	\$—	\$—	\$—	\$4,713,727	\$31,869	\$77,970	\$—	\$9,662,296
Business	—	949,278	—	—	—	880,175	21,244	—	—	568,610
Industrial	—	—	—	—	—	—	—	—	—	550,071
Irrigation	230,636	216,248	—	423,194	347,733	1,822,154	852	—	—	3,147,925
Sales for Resale	—	255,767	—	—	—	171,953	—	—	—	340,134
All Other Sales	9,570	7,752,172	—	—	—	53,219	6,359	—	—	6,845,680
Water Services	113,797	3,750,949	114,700	99,723	—	301,444	25,737	1,000	1,812	14,762,324
<b>Total Operating Revenues</b>	<b>354,003</b>	<b>22,175,725</b>	<b>114,700</b>	<b>522,917</b>	<b>347,733</b>	<b>7,942,672</b>	<b>86,061</b>	<b>78,970</b>	<b>1,812</b>	<b>35,877,040</b>
<b>Operating Expenses</b>										
Source of Supply	—	4,590,749	—	401,166	—	5,376,614	3,864	—	—	7,186,046
Pumping	190,859	1,078,040	—	—	220,169	477,061	5,577	—	4,776	2,384,486
Water Treatment	—	2,845,114	—	—	—	59,147	20,498	—	215	2,230,558
Administration and General	62,094	845,522	9,563	138,070	46,474	1,047,699	26,753	42,892	3,752	4,257,466
Customer Accounts	—	1,227,854	—	—	—	396,226	1,468	—	—	890,006
Transmission and Distribution	92,952	5,103,103	140,983	11,495	94,705	1,665,756	5,828	4,917	33,480	3,169,378
Depreciation and Amortization	27,176	4,690,097	7,896	3,045	17,187	883,180	5,688	63,222	—	4,855,111
Other Operating Expenses	—	—	—	—	—	—	(8,715)	125	—	—
<b>Total Operating Expenses</b>	<b>373,081</b>	<b>20,380,479</b>	<b>158,442</b>	<b>553,776</b>	<b>378,535</b>	<b>9,905,683</b>	<b>60,961</b>	<b>111,156</b>	<b>42,223</b>	<b>24,973,051</b>
<b>Operating Income (Loss)</b>	<b>(19,078)</b>	<b>1,795,246</b>	<b>(43,742)</b>	<b>(30,859)</b>	<b>(30,802)</b>	<b>(1,963,011)</b>	<b>25,100</b>	<b>(32,186)</b>	<b>(40,411)</b>	<b>10,903,989</b>
<b>Non-Operating Revenues</b>										
Interest Income	13,707	2,267,830	12,686	24,435	1,446	758,566	205	6,262	271	3,936,686
Rents, Leases, and Franchises	—	50,601	—	—	—	—	2	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	3,253,689	17,395	12,461	—	273,826	—	—	3,057	3,382,107
Voter Approved Taxes	—	441,644	—	—	—	—	—	—	—	195,169
Property Assessments	—	—	—	—	—	—	—	—	43,750	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	4	—	—	41,219	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	36,257	—	—	—
State	—	56,422	289	278	—	6,068	—	—	60	63,335
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	270,293
Other Non-Operating Revenues	1,021	144,219	—	238	—	185,499	—	90	—	1,144,381
<b>Total Non-Operating Revenues</b>	<b>14,728</b>	<b>6,214,405</b>	<b>30,374</b>	<b>37,412</b>	<b>1,446</b>	<b>1,265,178</b>	<b>36,464</b>	<b>6,352</b>	<b>47,138</b>	<b>8,991,971</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,493,239	—	—	—	726,814	3,115	16,449	—	4,641,523
Other Non-Operating Expenses	—	313,110	—	—	—	2,108	68,838	—	8,494	7,644,086
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,806,349</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$728,922</b>	<b>\$71,953</b>	<b>\$16,449</b>	<b>\$8,494</b>	<b>\$12,285,609</b>
<b>Non-Operating Income (Loss)</b>	<b>14,728</b>	<b>3,408,056</b>	<b>30,374</b>	<b>37,412</b>	<b>1,446</b>	<b>536,256</b>	<b>(35,489)</b>	<b>(10,097)</b>	<b>38,644</b>	<b>(3,293,638)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(4,350)</b>	<b>5,203,302</b>	<b>(13,368)</b>	<b>6,553</b>	<b>(29,356)</b>	<b>(1,426,755)</b>	<b>(10,389)</b>	<b>(42,283)</b>	<b>(1,767)</b>	<b>7,610,351</b>
Operating Transfers In	—	18,059,903	—	—	—	44,943	—	—	—	—
Operating Transfers Out	—	21,721,412	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(4,350)</b>	<b>\$1,541,793</b>	<b>\$(13,368)</b>	<b>\$6,553</b>	<b>\$(29,356)</b>	<b>\$(1,381,812)</b>	<b>\$(10,389)</b>	<b>\$(42,283)</b>	<b>\$(1,767)</b>	<b>\$7,610,351</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Elsinore Water District	Empire West Side Irrigation District	Enos Lane Public Utility District	Esparto Community Services District	Estero Municipal Improvement District	Exeter Irrigation District	Fair Oaks Water District	Fall River Mills Community Services District	Fallbrook Public Utility District	Farmers Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$421,573	\$—	\$56,039	\$120,513	\$3,897,772	\$—	\$5,093,747	\$170,599	\$7,596,794	\$—
Business	66,263	—	—	16,508	1,319,246	—	730,709	—	915,685	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	210,910	—	—	479,726	681,749	—	—	2,679,226	243,605
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	55,892	30,280	—	20	299,828	—	152,953	—	113,048	—
Water Services	—	—	—	—	24,595	—	333,323	—	989,886	—
<b>Total Operating Revenues</b>	<b>543,728</b>	<b>241,190</b>	<b>56,039</b>	<b>137,041</b>	<b>6,021,167</b>	<b>681,749</b>	<b>6,310,732</b>	<b>170,599</b>	<b>12,294,639</b>	<b>243,605</b>
<b>Operating Expenses</b>										
Source of Supply	132,563	194,190	—	—	2,459,400	580,363	736,873	—	7,617,290	—
Pumping	74,659	—	42,731	118,888	—	95,113	206,937	48,946	181,247	211,457
Water Treatment	7,084	—	5,242	—	—	—	43,330	17,771	—	—
Administration and General	233,876	63,679	13,208	110,851	1,929,979	280,295	1,165,220	105,371	1,912,763	46,399
Customer Accounts	—	—	—	—	—	—	—	—	540,296	—
Transmission and Distribution	209,986	10,911	—	—	—	116,982	1,529,932	14,208	1,256,956	—
Depreciation and Amortization	106,792	13,781	8,476	11,894	1,074,263	63,466	1,247,292	44,454	1,317,485	39,244
Other Operating Expenses	—	—	—	—	—	—	—	—	59,600	—
<b>Total Operating Expenses</b>	<b>764,960</b>	<b>282,561</b>	<b>69,657</b>	<b>241,633</b>	<b>5,463,642</b>	<b>1,136,219</b>	<b>4,929,584</b>	<b>230,750</b>	<b>12,885,637</b>	<b>297,100</b>
<b>Operating Income (Loss)</b>	<b>(221,232)</b>	<b>(41,371)</b>	<b>(13,618)</b>	<b>(104,592)</b>	<b>557,525</b>	<b>(454,470)</b>	<b>1,381,148</b>	<b>(60,151)</b>	<b>(590,998)</b>	<b>(53,495)</b>
<b>Non-Operating Revenues</b>										
Interest Income	22,271	2,013	1,787	5,760	348,841	40,097	265,141	—	458,802	222
Rents, Leases, and Franchises	6,621	—	—	5,083	902,055	6,420	—	546	72,782	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	260,438	16,633	—	17,234	—	—	—	21,680	571,261	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	227,053	—
Property Assessments	—	—	—	—	—	399,410	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	34,158	—	—	12	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	832	257	—	752	—	—	—	514	7,992	—
Other Governmental Agencies	43,929	—	—	—	—	—	295,000	—	—	—
Other Non-Operating Revenues	121,803	—	—	66,880	—	13,168	4,555	1,885	—	—
<b>Total Non-Operating Revenues</b>	<b>490,052</b>	<b>18,903</b>	<b>1,787</b>	<b>95,721</b>	<b>1,250,896</b>	<b>459,095</b>	<b>564,696</b>	<b>24,625</b>	<b>1,337,890</b>	<b>222</b>
<b>Non-Operating Expenses</b>										
Interest Expense	57,483	—	—	6,498	—	—	344,021	11,079	186,861	—
Other Non-Operating Expenses	1,435	—	—	—	267,162	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$58,918</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,498</b>	<b>\$267,162</b>	<b>\$—</b>	<b>\$344,021</b>	<b>\$11,079</b>	<b>\$186,861</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>431,134</b>	<b>18,903</b>	<b>1,787</b>	<b>89,223</b>	<b>983,734</b>	<b>459,095</b>	<b>220,675</b>	<b>13,546</b>	<b>1,151,029</b>	<b>222</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>209,902</b>	<b>(22,468)</b>	<b>(11,831)</b>	<b>(15,369)</b>	<b>1,541,259</b>	<b>4,625</b>	<b>1,601,823</b>	<b>(46,605)</b>	<b>560,031</b>	<b>(53,273)</b>
Operating Transfers In	—	—	—	2,664	5,383,774	—	—	—	—	—
Operating Transfers Out	—	—	—	—	5,383,774	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$209,902</b>	<b>\$(22,468)</b>	<b>\$(11,831)</b>	<b>\$(12,705)</b>	<b>\$1,541,259</b>	<b>\$4,625</b>	<b>\$1,601,823</b>	<b>\$(46,605)</b>	<b>\$560,031</b>	<b>\$(53,273)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Feather River Canyon Community Services District	Feather Water District	Fern Valley Water District	Fiddletown Community Services District	Fieldbrook Community Services District	Firebaugh Canal Water District	Florin County Water District	Florin Resource Conservation District	Foothill Municipal Water District	Foresthill Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$34,233	\$—	\$260,636	\$18,121	\$132,473	\$—	\$488,449	\$4,780,676	\$—	\$603,958
Business	1,776	—	14,067	—	9,253	—	—	—	—	187,652
Industrial	—	—	—	—	—	—	—	—	—	522
Irrigation	—	213,478	—	—	—	1,024,631	—	—	—	—
Sales for Resale	—	—	—	—	—	1,297,255	—	—	7,165,655	—
All Other Sales	—	—	22,550	—	4,285	—	11,023	—	—	238,495
Water Services	—	548,083	743	—	9,398	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>36,009</b>	<b>761,561</b>	<b>297,996</b>	<b>18,121</b>	<b>155,409</b>	<b>2,321,886</b>	<b>499,472</b>	<b>4,780,676</b>	<b>7,165,655</b>	<b>1,030,627</b>
<b>Operating Expenses</b>										
Source of Supply	—	208,482	—	—	21,136	—	—	764,216	5,026,569	172,597
Pumping	5,813	162,936	24,260	3,283	—	510,591	—	—	866,854	5,899
Water Treatment	23,267	—	16,766	2,112	—	—	12,274	—	25,645	112,759
Administration and General	9,722	100,702	301,379	3,028	134,798	559,806	290,317	1,699,398	515,345	400,772
Customer Accounts	—	—	9,646	4,555	—	—	—	—	—	14,152
Transmission and Distribution	—	353,163	15,057	—	—	547,423	208,520	571,697	356,860	133,833
Depreciation and Amortization	—	—	147,584	—	36,944	298,858	87,699	623,164	180,072	207,061
Other Operating Expenses	—	—	—	—	—	—	—	—	11,745	—
<b>Total Operating Expenses</b>	<b>38,802</b>	<b>825,283</b>	<b>514,692</b>	<b>12,978</b>	<b>192,878</b>	<b>1,916,678</b>	<b>598,810</b>	<b>3,658,475</b>	<b>6,983,090</b>	<b>1,047,073</b>
<b>Operating Income (Loss)</b>	<b>(2,793)</b>	<b>(63,722)</b>	<b>(216,696)</b>	<b>5,143</b>	<b>(37,469)</b>	<b>405,208</b>	<b>(99,338)</b>	<b>1,122,201</b>	<b>182,565</b>	<b>(16,446)</b>
<b>Non-Operating Revenues</b>										
Interest Income	374	26,958	24,004	867	13,829	86,255	11,178	182,923	61,657	13,839
Rents, Leases, and Franchises	—	—	—	—	—	—	—	1,270,845	18,965	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	352,621	—	—	—	—	—	41,948	48,132
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	4,655	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	15,000	—	—	—	—
State	—	—	7,703	—	91,789	—	—	—	8,995	350
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	1,017	—	—	—	79,896	—	—	92,208	—
<b>Total Non-Operating Revenues</b>	<b>374</b>	<b>27,975</b>	<b>388,983</b>	<b>867</b>	<b>105,618</b>	<b>181,151</b>	<b>11,178</b>	<b>1,453,768</b>	<b>223,773</b>	<b>62,321</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	12,368	3,154	—	12,700	1,965	—	2,433,407	—	—
Other Non-Operating Expenses	—	—	9,716	—	91,789	—	—	513,051	—	100,000
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$12,368</b>	<b>\$12,870</b>	<b>\$—</b>	<b>\$104,489</b>	<b>\$1,965</b>	<b>\$—</b>	<b>\$2,946,458</b>	<b>\$—</b>	<b>\$100,000</b>
<b>Non-Operating Income (Loss)</b>	<b>374</b>	<b>15,607</b>	<b>376,113</b>	<b>867</b>	<b>1,129</b>	<b>179,186</b>	<b>11,178</b>	<b>(1,492,690)</b>	<b>223,773</b>	<b>(37,679)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,419)</b>	<b>(48,115)</b>	<b>159,417</b>	<b>6,010</b>	<b>(36,340)</b>	<b>584,394</b>	<b>(88,160)</b>	<b>(370,489)</b>	<b>406,338</b>	<b>(54,125)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	722,693	—	—
<b>Net Income (Loss)</b>	<b>\$(2,419)</b>	<b>\$(48,115)</b>	<b>\$159,417</b>	<b>\$6,010</b>	<b>\$(36,340)</b>	<b>\$584,394</b>	<b>\$(88,160)</b>	<b>\$(1,093,182)</b>	<b>\$406,338</b>	<b>\$(54,125)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Forestville Water District	Fox Canyon Groundwater Management Agency	Frazier Park Public Utility District	Free Water County Water District	Fresno County Water Works No. 18	Fresno County Water Works No. 37	Fresno County Water Works No. 38	Fresno County Water Works No. 40	Fresno County Water Works No. 41	Fresno County Water Works No. 42
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$286,563	\$—	\$442,630	\$—	\$78,822	\$45,820	\$28,169	\$20,431	\$131,939	\$65,402
Business	78,468	—	39,365	—	24,119	—	—	—	—	—
Industrial	14,633	—	—	—	12,590	—	—	—	—	—
Irrigation	9,542	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	18,348	—	—	—	—	—	—	—	—	—
Water Services	30,605	—	40,568	52,342	—	95	3,513	10,072	20,569	—
<b>Total Operating Revenues</b>	<b>438,159</b>	<b>—</b>	<b>522,563</b>	<b>52,342</b>	<b>115,531</b>	<b>45,915</b>	<b>31,682</b>	<b>30,503</b>	<b>152,508</b>	<b>65,402</b>
<b>Operating Expenses</b>										
Source of Supply	188,883	—	—	1,003	2,959	—	—	—	24,998	—
Pumping	—	—	67,549	—	—	8,881	14,913	15,065	38,920	32,427
Water Treatment	—	—	—	—	5,535	21,962	6,766	25,257	64,334	17,451
Administration and General	166,062	—	390,647	7,715	101,335	8,135	6,201	9,965	87,644	19,315
Customer Accounts	—	—	—	—	—	3,107	2,288	3,441	33,821	6,886
Transmission and Distribution	77,042	—	—	19,903	13,563	4,379	2,454	3,249	34,272	6,122
Depreciation and Amortization	39,655	—	58,285	846	51,686	7,463	4,552	10,171	124,065	5,123
Other Operating Expenses	—	—	11,386	—	1,788	760	4,582	—	5,521	—
<b>Total Operating Expenses</b>	<b>471,642</b>	<b>—</b>	<b>527,867</b>	<b>29,467</b>	<b>176,866</b>	<b>54,687</b>	<b>41,756</b>	<b>67,148</b>	<b>413,575</b>	<b>87,324</b>
<b>Operating Income (Loss)</b>	<b>(33,483)</b>	<b>—</b>	<b>(5,304)</b>	<b>22,875</b>	<b>(61,335)</b>	<b>(8,772)</b>	<b>(10,074)</b>	<b>(36,645)</b>	<b>(261,067)</b>	<b>(21,922)</b>
<b>Non-Operating Revenues</b>										
Interest Income	24,478	10,642	3,503	—	2,483	1,897	2,029	2,199	38,419	12,005
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	78,081	—	31,183	—	—	4,290	6,646	21,050	219,735	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	6,216	—
Property Assessments	—	—	—	—	8,095	—	—	—	—	—
Special Assessments	—	—	—	—	—	1	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	2	—	47	—
State	1,081	—	466	—	—	91	154	493	4,330	—
Other Governmental Agencies	—	—	—	—	—	—	—	5	—	—
Other Non-Operating Revenues	—	339,970	37,025	—	13,725	—	—	—	31	—
<b>Total Non-Operating Revenues</b>	<b>103,640</b>	<b>350,612</b>	<b>72,177</b>	<b>—</b>	<b>24,303</b>	<b>6,279</b>	<b>8,831</b>	<b>23,747</b>	<b>268,778</b>	<b>12,005</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,923	—	—	—	—	—	—	—	12,168	—
Other Non-Operating Expenses	—	376,434	34,988	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,923</b>	<b>\$376,434</b>	<b>\$34,988</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,168</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>101,717</b>	<b>(25,822)</b>	<b>37,189</b>	<b>—</b>	<b>24,303</b>	<b>6,279</b>	<b>8,831</b>	<b>23,747</b>	<b>256,610</b>	<b>12,005</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>68,234</b>	<b>(25,822)</b>	<b>31,885</b>	<b>22,875</b>	<b>(37,032)</b>	<b>(2,493)</b>	<b>(1,243)</b>	<b>(12,898)</b>	<b>(4,457)</b>	<b>(9,917)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$68,234</b>	<b>\$(25,822)</b>	<b>\$31,885</b>	<b>\$22,875</b>	<b>\$(37,032)</b>	<b>\$(2,493)</b>	<b>\$(1,243)</b>	<b>\$(12,898)</b>	<b>\$(4,457)</b>	<b>\$(9,917)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Fresno Irrigation District	Fresno Slough Water District	Friant Water Users Authority	Galt Irrigation District	Garden Farms Community Water District	Gasquet Community Services District	Gayla Manor Maintenance District (San Joaquin)	Georgetown Divide Public Utility District	Gerber-Las Flores Community Services District	Glenn Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$—	\$45,902	\$162,421	\$—	\$1,030,022	\$109,725	\$—
Business	—	—	—	—	—	3,080	—	176,922	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	213,895	—	38,917	—	—	—	143,751	—	18,353
Sales for Resale	308,137	—	—	—	—	—	—	1,705	—	—
All Other Sales	—	—	—	—	—	—	—	21,411	906	—
Water Services	5,604,679	—	4,544,683	—	330	44,906	—	—	—	—
<b>Total Operating Revenues</b>	<b>5,912,816</b>	<b>213,895</b>	<b>4,544,683</b>	<b>38,917</b>	<b>46,232</b>	<b>210,407</b>	<b>—</b>	<b>1,373,811</b>	<b>110,631</b>	<b>18,353</b>
<b>Operating Expenses</b>										
Source of Supply	290,503	74,540	—	16,896	—	—	—	160,484	32,248	20,011
Pumping	—	19,862	—	—	6,280	6,246	5,933	—	26,032	—
Water Treatment	—	—	—	—	3,145	5,391	622	397,480	18,062	—
Administration and General	3,930,544	25,923	2,982,557	34,022	38,658	50,565	2,592	597,065	19,815	4,741
Customer Accounts	—	—	—	—	—	—	—	26,066	—	—
Transmission and Distribution	2,514,336	10,750	2,844,179	—	—	—	15,246	695,094	—	—
Depreciation and Amortization	1,086,955	—	215,891	—	12,121	15,000	—	500,454	35,608	—
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>7,822,338</b>	<b>131,075</b>	<b>6,042,627</b>	<b>50,918</b>	<b>60,204</b>	<b>77,202</b>	<b>24,393</b>	<b>2,376,643</b>	<b>131,765</b>	<b>24,752</b>
<b>Operating Income (Loss)</b>	<b>(1,909,522)</b>	<b>82,820</b>	<b>(1,497,944)</b>	<b>(12,001)</b>	<b>(13,972)</b>	<b>133,205</b>	<b>(24,393)</b>	<b>(1,002,832)</b>	<b>(21,134)</b>	<b>(6,399)</b>
<b>Non-Operating Revenues</b>										
Interest Income	383,664	33	143,592	1,579	2,556	7,812	1,055	181,257	4,736	—
Rents, Leases, and Franchises	56,050	—	11,589	—	26,424	—	—	5,646	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	13,481	17,589	—	2,734	927,584	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	295,290	—	—
Property Assessments	—	—	—	—	73	—	32,580	—	—	—
Special Assessments	—	—	—	—	60	—	—	—	—	—
Prior Year and Penalties	45,271	—	—	—	(33)	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	166,277	—	—	—	—	—	—	—
State	—	—	—	200	258	—	54	25,474	—	—
Other Governmental Agencies	—	—	1,028,909	—	—	—	—	—	—	—
Other Non-Operating Revenues	550,819	15	178,154	—	24	—	—	258,444	—	—
<b>Total Non-Operating Revenues</b>	<b>1,035,804</b>	<b>48</b>	<b>1,528,521</b>	<b>15,260</b>	<b>46,951</b>	<b>7,812</b>	<b>36,423</b>	<b>1,693,695</b>	<b>4,736</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	137,958	4,974	—	—	461	4,514	—	95,828	—	—
Other Non-Operating Expenses	100,896	—	34,965	—	—	—	5,664	15,155	—	—
<b>Total Non-Operating Expenses</b>	<b>\$238,854</b>	<b>\$4,974</b>	<b>\$34,965</b>	<b>\$—</b>	<b>\$461</b>	<b>\$4,514</b>	<b>\$5,664</b>	<b>\$110,983</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>796,950</b>	<b>(4,926)</b>	<b>1,493,556</b>	<b>15,260</b>	<b>46,490</b>	<b>3,298</b>	<b>30,759</b>	<b>1,582,712</b>	<b>4,736</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,112,572)</b>	<b>77,894</b>	<b>(4,388)</b>	<b>3,259</b>	<b>32,518</b>	<b>136,503</b>	<b>6,366</b>	<b>579,880</b>	<b>(16,398)</b>	<b>(6,399)</b>
Operating Transfers In	—	—	—	—	—	—	1,500	—	—	—
Operating Transfers Out	—	—	—	—	—	—	1,500	44,700	—	—
<b>Net Income (Loss)</b>	<b>\$(1,112,572)</b>	<b>\$77,894</b>	<b>\$(4,388)</b>	<b>\$3,259</b>	<b>\$32,518</b>	<b>\$136,503</b>	<b>\$6,366</b>	<b>\$535,180</b>	<b>\$(16,398)</b>	<b>\$(6,399)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Glenn-Colusa Irrigation District	Glide Water District	Golden Hills Community Service District	Golden Valley Municipal Water District	Goleta Water District	Graeagle Community Services District	Grassland Water District	Gravelly Ford Water District	Green Valley County Water District	Green Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$1,335,016	\$1,289	\$11,146,830	\$—	\$—	\$—	\$179,051	\$—
Business	—	—	84,539	63,150	4,063,191	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	6,223,755	324,587	—	—	1,013,879	—	—	142,324	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	138,289	—	781,493	—	92,744	—	—	—
Water Services	910,846	—	60,110	—	321,632	—	1,370,935	41,588	—	—
<b>Total Operating Revenues</b>	<b>7,134,601</b>	<b>324,587</b>	<b>1,617,954</b>	<b>64,439</b>	<b>17,327,025</b>	<b>—</b>	<b>1,463,679</b>	<b>183,912</b>	<b>179,051</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	925,124	260,287	110,599	—	9,835,435	—	—	185,169	—	—
Pumping	546,887	—	135,886	9,446	45,204	—	—	—	21,956	—
Water Treatment	—	—	—	—	1,491,076	—	—	—	11,872	—
Administration and General	2,959,392	25,072	764,303	66,905	2,427,917	19,023	1,080,516	88,999	116,479	50
Customer Accounts	—	—	—	—	623,069	—	—	—	—	—
Transmission and Distribution	2,588,496	50,689	—	18,097	2,517,906	—	431,695	—	—	—
Depreciation and Amortization	1,484,282	108,729	168,051	23,680	2,546,021	—	297,074	54,899	90,372	1,221
Other Operating Expenses	—	—	241,186	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>8,504,181</b>	<b>444,777</b>	<b>1,420,025</b>	<b>118,128</b>	<b>19,486,628</b>	<b>19,023</b>	<b>1,809,285</b>	<b>329,067</b>	<b>240,679</b>	<b>1,271</b>
<b>Operating Income (Loss)</b>	<b>(1,369,580)</b>	<b>(120,190)</b>	<b>197,929</b>	<b>(53,689)</b>	<b>(2,159,603)</b>	<b>(19,023)</b>	<b>(345,606)</b>	<b>(145,155)</b>	<b>(61,628)</b>	<b>(1,271)</b>
<b>Non-Operating Revenues</b>										
Interest Income	568,281	29,049	40,487	—	881,003	16,449	1,491	38,422	8,215	343
Rents, Leases, and Franchises	3,600	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	447,068	—	151,985	—	—	22,194	19,907	77,825	1,200	8,689
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	248,591	195,345	—	—	2,993	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	340	—	—	—	—	21	—	—	—	101
<b>Intergovernmental</b>										
Federal	9,697	2,259	—	—	—	—	—	—	—	—
State	8,173	—	2,230	—	—	361	961	1,248	84,685	235
Other Governmental Agencies	528,692	—	—	—	—	35,000	—	—	—	—
Other Non-Operating Revenues	550,811	1,736	49,000	—	809,111	—	—	1,103	—	—
<b>Total Non-Operating Revenues</b>	<b>2,365,253</b>	<b>228,389</b>	<b>243,702</b>	<b>—</b>	<b>1,693,107</b>	<b>74,025</b>	<b>22,359</b>	<b>118,598</b>	<b>94,100</b>	<b>9,368</b>
<b>Non-Operating Expenses</b>										
Interest Expense	9,687	63,683	42,527	12,050	1,419,105	—	9,652	—	24,458	8,455
Other Non-Operating Expenses	563,318	—	—	—	—	—	—	—	—	7,000
<b>Total Non-Operating Expenses</b>	<b>\$573,005</b>	<b>\$63,683</b>	<b>\$42,527</b>	<b>\$12,050</b>	<b>\$1,419,105</b>	<b>\$—</b>	<b>\$9,652</b>	<b>\$—</b>	<b>\$24,458</b>	<b>\$15,455</b>
<b>Non-Operating Income (Loss)</b>	<b>1,792,248</b>	<b>164,706</b>	<b>201,175</b>	<b>(12,050)</b>	<b>274,002</b>	<b>74,025</b>	<b>12,707</b>	<b>118,598</b>	<b>69,642</b>	<b>(6,087)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>422,668</b>	<b>44,516</b>	<b>399,104</b>	<b>(65,739)</b>	<b>(1,885,601)</b>	<b>55,002</b>	<b>(332,899)</b>	<b>(26,557)</b>	<b>8,014</b>	<b>(7,358)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$422,668</b>	<b>\$44,516</b>	<b>\$399,104</b>	<b>\$(65,739)</b>	<b>\$(1,885,601)</b>	<b>\$55,002</b>	<b>\$(332,899)</b>	<b>\$(26,557)</b>	<b>\$8,014</b>	<b>\$(7,358)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Greenfield County Water District	Greenhorn Creek Community Services District	Grenada Irrigation District	Griswold Creek Joint Powers Agency	Grizzly Flats Community Services District	Grizzly Lake Resort Improvement District	Groveland Community Services District	Guadalupe Valley Municipal Improvement District	Hamilton Branch Community Services District	Happy Camp Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$443,064	\$—	\$—	\$—	\$175,190	\$89,956	\$1,031,336	\$503,621	\$110,151	\$107,313
Business	139,916	—	—	—	—	—	—	—	—	35,830
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	83,683	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	44,985	10,571	—	55,650	—	—	—	—	3,428
Water Services	281,832	60,122	10,938	—	59,590	15,718	353,110	299,219	5,081	—
<b>Total Operating Revenues</b>	<b>864,812</b>	<b>105,107</b>	<b>105,192</b>	<b>—</b>	<b>290,430</b>	<b>105,674</b>	<b>1,384,446</b>	<b>802,840</b>	<b>115,232</b>	<b>146,571</b>
<b>Operating Expenses</b>										
Source of Supply	5,816	—	—	—	—	—	—	76,733	—	—
Pumping	163,811	—	66,985	—	—	—	—	51,721	—	—
Water Treatment	—	—	—	—	—	—	284,949	—	—	—
Administration and General	281,006	88,272	31,263	—	180,032	92,792	358,485	200,466	50,080	91,482
Customer Accounts	571	—	—	—	—	—	—	—	—	—
Transmission and Distribution	25,184	—	15,733	—	—	—	139,022	—	46,891	89,324
Depreciation and Amortization	36,800	—	1,318	—	45,664	14,443	256,214	112,621	37,592	15,031
Other Operating Expenses	—	—	—	—	—	—	—	38,656	—	4,967
<b>Total Operating Expenses</b>	<b>513,188</b>	<b>88,272</b>	<b>115,299</b>	<b>—</b>	<b>225,696</b>	<b>107,235</b>	<b>1,038,670</b>	<b>480,197</b>	<b>134,563</b>	<b>200,804</b>
<b>Operating Income (Loss)</b>	<b>351,624</b>	<b>16,835</b>	<b>(10,107)</b>	<b>—</b>	<b>64,734</b>	<b>(1,561)</b>	<b>345,776</b>	<b>322,643</b>	<b>(19,331)</b>	<b>(54,233)</b>
<b>Non-Operating Revenues</b>										
Interest Income	19,408	4,979	212	—	5,476	1,189	32,683	12,896	8,356	1,630
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	11,500
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	21,744	657	—	—	—	10,940	241,426	28,058	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	41,064	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,496	5	—	—	—	—	—	739	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	630,834
State	345	91	—	—	—	364	7,132	287	—	869,056
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	10,345	—	—	—	62	350	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>53,338</b>	<b>5,732</b>	<b>212</b>	<b>—</b>	<b>5,538</b>	<b>12,843</b>	<b>281,241</b>	<b>41,980</b>	<b>49,420</b>	<b>1,513,020</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	8,987	—	182,100	—	50,061	—
Other Non-Operating Expenses	—	—	—	8,388	6,084	—	52,973	53,177	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,388</b>	<b>\$15,071</b>	<b>\$—</b>	<b>\$235,073</b>	<b>\$53,177</b>	<b>\$50,061</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>53,338</b>	<b>5,732</b>	<b>212</b>	<b>(8,388)</b>	<b>(9,533)</b>	<b>12,843</b>	<b>46,168</b>	<b>(11,197)</b>	<b>(641)</b>	<b>1,513,020</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>404,962</b>	<b>22,567</b>	<b>(9,895)</b>	<b>(8,388)</b>	<b>55,201</b>	<b>11,282</b>	<b>391,944</b>	<b>311,446</b>	<b>(19,972)</b>	<b>1,458,787</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$404,962</b>	<b>\$22,567</b>	<b>\$(9,895)</b>	<b>\$(8,388)</b>	<b>\$55,201</b>	<b>\$11,282</b>	<b>\$391,944</b>	<b>\$311,446</b>	<b>\$(19,972)</b>	<b>\$1,458,787</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Heather Glen Community Services District	Heber Public Utility District	Helix Water District	Henry Miller Reclamation District No. 2131	Henry Miller Water District	Heritage Ranch Community Services District	Hesperia County Water District	Hi-Desert County Water District	Hidden Valley Lake Community Services District	Hidden Valley Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$40,982	\$237,301	\$32,656,568	\$—	\$—	\$1,070,205	\$7,266,611	\$3,937,352	\$—	\$—
Business	—	13,603	4,692,742	—	—	—	271,626	—	—	—
Industrial	—	21,865	—	—	—	—	78,728	—	—	—
Irrigation	—	—	960,370	3,100,381	1,088,740	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	6,991	28,923	2,502,547	—	—	—	—	—	2,275,777	—
Water Services	—	—	324,566	854,198	1,743,044	164,910	355,319	1,762,267	1,389,690	—
<b>Total Operating Revenues</b>	<b>47,973</b>	<b>301,692</b>	<b>41,136,793</b>	<b>3,954,579</b>	<b>2,831,784</b>	<b>1,235,115</b>	<b>7,972,284</b>	<b>5,699,619</b>	<b>3,665,467</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	5,805	19,300,305	403,442	1,831,711	17,862	975,170	1,253,095	—	—
Pumping	6,566	—	1,774,511	768,095	530,787	407,201	2,478,830	729,499	—	—
Water Treatment	13,734	349,499	1,905,068	—	—	127,977	—	—	—	—
Administration and General	5,705	—	10,124,933	614,832	56,239	255,954	1,597,668	1,585,721	378,092	23,031
Customer Accounts	—	—	877,001	—	—	81,440	1,127,561	339,038	—	—
Transmission and Distribution	10,800	—	1,474,545	1,345,372	441,552	290,858	877,242	636,207	1,024,471	—
Depreciation and Amortization	2,761	—	4,122,742	235,630	32,728	158,718	2,246,638	1,169,417	1,041,336	—
Other Operating Expenses	—	—	1,373,844	85,472	—	—	54,386	—	621	—
<b>Total Operating Expenses</b>	<b>39,566</b>	<b>355,304</b>	<b>40,952,949</b>	<b>3,452,843</b>	<b>2,893,017</b>	<b>1,340,010</b>	<b>9,357,495</b>	<b>5,712,977</b>	<b>2,444,520</b>	<b>23,031</b>
<b>Operating Income (Loss)</b>	<b>8,407</b>	<b>(53,612)</b>	<b>183,844</b>	<b>501,736</b>	<b>(61,233)</b>	<b>(104,895)</b>	<b>(1,385,211)</b>	<b>(13,358)</b>	<b>1,220,947</b>	<b>(23,031)</b>
<b>Non-Operating Revenues</b>										
Interest Income	995	627	899,498	122,745	81	54,062	285,324	145,913	60,862	4,440
Rents, Leases, and Franchises	—	—	44,998	—	115,538	—	321,239	38,616	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	43,483	82,828	323,656	864,907	—	4,570
Voter Approved Taxes	—	—	—	—	—	—	136,788	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,806,664	—	25,944
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	15,055	—	—	21
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	640	50	3,876	22,452	—	68
Other Governmental Agencies	—	—	—	—	—	—	—	17,929	—	—
Other Non-Operating Revenues	—	—	4,016,778	664	—	—	4,216,764	264,018	—	—
<b>Total Non-Operating Revenues</b>	<b>995</b>	<b>627</b>	<b>4,961,274</b>	<b>123,409</b>	<b>159,742</b>	<b>136,940</b>	<b>5,302,702</b>	<b>3,160,499</b>	<b>60,862</b>	<b>35,043</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	1,741,371	—	—	62,712	700,358	622,952	683,762	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	1,483,617	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,741,371</b>	<b>\$—</b>	<b>\$—</b>	<b>\$62,712</b>	<b>\$700,358</b>	<b>\$2,106,569</b>	<b>\$683,762</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>995</b>	<b>627</b>	<b>3,219,903</b>	<b>123,409</b>	<b>159,742</b>	<b>74,228</b>	<b>4,602,344</b>	<b>1,053,930</b>	<b>(622,900)</b>	<b>35,043</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>9,402</b>	<b>(52,985)</b>	<b>3,403,747</b>	<b>625,145</b>	<b>98,509</b>	<b>(30,667)</b>	<b>3,217,133</b>	<b>1,040,572</b>	<b>598,047</b>	<b>12,012</b>
Operating Transfers In	—	61,070	—	—	—	—	—	—	1,053,045	—
Operating Transfers Out	—	—	—	—	—	—	—	—	1,053,045	—
<b>Net Income (Loss)</b>	<b>\$9,402</b>	<b>\$8,085</b>	<b>\$3,403,747</b>	<b>\$625,145</b>	<b>\$98,509</b>	<b>\$(30,667)</b>	<b>\$3,217,133</b>	<b>\$1,040,572</b>	<b>\$598,047</b>	<b>\$12,012</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	High Valleys Water District	Hills Valley Irrigation District	Hilmar County Water District	Holthouse Water District	Home Garden Community Service District	Home Garden County Water District	Hopland Public Utility District	Hornbrook Community Service District	Hot Spring Valley Irrigation District	HRC Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$122,238	\$—	\$335,938	\$—	\$100,000	\$441,590	\$168,939	\$51,926	\$—	\$6,868
Business	—	—	—	—	4,055	36,366	—	14,103	—	—
Industrial	—	—	—	—	—	41,562	—	—	—	—
Irrigation	—	770,165	—	40,119	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	220,374	—	—	120	—	—
Water Services	16,551	213,332	131,732	—	—	35,484	5,588	—	39,124	4,500
<b>Total Operating Revenues</b>	<b>138,789</b>	<b>983,497</b>	<b>467,670</b>	<b>40,119</b>	<b>324,429</b>	<b>555,002</b>	<b>174,527</b>	<b>66,149</b>	<b>39,124</b>	<b>11,368</b>
<b>Operating Expenses</b>										
Source of Supply	32,746	259,530	—	40,120	—	132,120	—	—	—	—
Pumping	28,215	—	31,019	—	38,053	19,903	—	1,749	—	1,963
Water Treatment	—	—	38,812	—	2,821	—	—	2,239	—	210
Administration and General	267,968	208,367	82,635	118	67,991	274,588	113,765	39,087	74,555	3,598
Customer Accounts	—	—	—	—	2,898	—	—	—	—	30
Transmission and Distribution	128,659	168,195	130,641	—	3,347	20,244	—	106	—	601
Depreciation and Amortization	48,937	—	69,799	—	29,505	75,076	107,636	—	1,792	7,096
Other Operating Expenses	—	—	—	—	190,483	—	—	—	87,174	—
<b>Total Operating Expenses</b>	<b>506,525</b>	<b>636,092</b>	<b>352,906</b>	<b>40,238</b>	<b>335,098</b>	<b>521,931</b>	<b>221,401</b>	<b>43,181</b>	<b>163,521</b>	<b>13,498</b>
<b>Operating Income (Loss)</b>	<b>(367,736)</b>	<b>347,405</b>	<b>114,764</b>	<b>(119)</b>	<b>(10,669)</b>	<b>33,071</b>	<b>(46,874)</b>	<b>22,968</b>	<b>(124,397)</b>	<b>(2,130)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,318	18,213	14,370	—	13,077	11,958	1,531	550	1,688	—
Rents, Leases, and Franchises	—	—	—	—	1,148	—	—	8,152	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	66,887	—	30,098	—	8,316	—	—	—	—	—
Voter Approved Taxes	23,486	—	—	—	—	—	—	—	—	—
Property Assessments	219,353	—	—	—	—	—	—	—	12,838	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	226	1,010	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,294	—	1,584	—	100	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	133,630	—	—	5,849	—
<b>Total Non-Operating Revenues</b>	<b>313,564</b>	<b>19,223</b>	<b>46,052</b>	<b>—</b>	<b>22,641</b>	<b>145,588</b>	<b>1,531</b>	<b>8,702</b>	<b>20,375</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	15,403	—	34,220	—	—	51,398	69,338	4,489	—	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	132	—	—
<b>Total Non-Operating Expenses</b>	<b>\$15,403</b>	<b>\$—</b>	<b>\$34,220</b>	<b>\$—</b>	<b>\$—</b>	<b>\$51,398</b>	<b>\$69,338</b>	<b>\$4,621</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>298,161</b>	<b>19,223</b>	<b>11,832</b>	<b>—</b>	<b>22,641</b>	<b>94,190</b>	<b>(67,807)</b>	<b>4,081</b>	<b>20,375</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(69,575)</b>	<b>366,628</b>	<b>126,596</b>	<b>(119)</b>	<b>11,972</b>	<b>127,261</b>	<b>(114,681)</b>	<b>27,049</b>	<b>(104,022)</b>	<b>(2,130)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	9,408	—	—	—
<b>Net Income (Loss)</b>	<b>\$(69,575)</b>	<b>\$366,628</b>	<b>\$126,596</b>	<b>\$(119)</b>	<b>\$11,972</b>	<b>\$127,261</b>	<b>\$(124,089)</b>	<b>\$27,049</b>	<b>\$(104,022)</b>	<b>\$(2,130)</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Humboldt Bay Municipal Water District	Humboldt Community Services District	Hunter Valley Community Services District	Huntington Municipal Water District	Hydesville County Water District	Idyllwild Water District	Igo-Ono Community Services District	Imperial Irrigation District	Indian Creek Community Services District	Indian Valley Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$42,966	\$1,920,810	\$4,862	\$—	\$102,213	\$427,234	\$—	\$—	\$61,375	\$93,603
Business	120,864	—	—	—	958	227,948	—	—	10,632	13,593
Industrial	991,418	—	—	—	—	—	—	1,630,978	—	—
Irrigation	—	—	—	—	—	—	38,613	42,177,174	—	1,632
Sales for Resale	1,021,479	—	—	—	—	—	—	505,121	—	—
All Other Sales	—	—	—	—	8,909	11,860	5,700	4,407,825	—	—
Water Services	459,652	90,199	52	—	—	—	—	2,023,543	—	—
<b>Total Operating Revenues</b>	<b>2,636,379</b>	<b>2,011,009</b>	<b>4,914</b>	<b>—</b>	<b>112,080</b>	<b>667,042</b>	<b>44,313</b>	<b>50,744,641</b>	<b>72,007</b>	<b>108,828</b>
<b>Operating Expenses</b>										
Source of Supply	66,327	194,835	—	—	—	118,611	24,708	—	—	—
Pumping	996,670	155,584	—	—	22,037	13,177	—	—	53,111	—
Water Treatment	446,034	12,487	393	—	1,125	34,691	—	—	—	2,859
Administration and General	596,189	264,780	6,576	1,138	71,972	265,080	13,714	5,836,959	17,932	38,922
Customer Accounts	103,350	54,942	—	—	—	36,193	—	56,174	4,875	2,954
Transmission and Distribution	532,832	831,916	—	—	1,879	10,811	—	39,706,719	—	82,894
Depreciation and Amortization	871,815	437,214	1,842	—	—	164,231	2,728	8,500,554	9,508	—
Other Operating Expenses	—	—	—	—	—	64,447	—	—	—	—
<b>Total Operating Expenses</b>	<b>3,613,217</b>	<b>1,951,758</b>	<b>8,811</b>	<b>1,138</b>	<b>97,013</b>	<b>707,241</b>	<b>41,150</b>	<b>54,100,406</b>	<b>85,426</b>	<b>127,629</b>
<b>Operating Income (Loss)</b>	<b>(976,838)</b>	<b>59,251</b>	<b>(3,897)</b>	<b>(1,138)</b>	<b>15,067</b>	<b>(40,199)</b>	<b>3,163</b>	<b>(3,355,765)</b>	<b>(13,419)</b>	<b>(18,801)</b>
<b>Non-Operating Revenues</b>										
Interest Income	134,620	135,422	18	4,666	—	41,805	65	2,220,945	—	213
Rents, Leases, and Franchises	—	—	—	—	—	—	—	1,059,215	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	435,003	—	—	6,800	—	182,135	—	—	—	29,355
Voter Approved Taxes	1,888	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	767
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	11,573	—	—	78	—	4,304	—	—	—	429
Other Governmental Agencies	—	—	—	—	—	57,205	—	—	—	50,000
Other Non-Operating Revenues	—	7,056	—	—	—	—	—	20,470,941	—	—
<b>Total Non-Operating Revenues</b>	<b>583,084</b>	<b>142,478</b>	<b>18</b>	<b>11,544</b>	<b>—</b>	<b>285,449</b>	<b>65</b>	<b>23,751,101</b>	<b>—</b>	<b>80,764</b>
<b>Non-Operating Expenses</b>										
Interest Expense	16,809	167,760	—	—	1,198	87,184	—	2,784,328	—	3,367
Other Non-Operating Expenses	—	22,912	—	—	10,842	10,106	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$16,809</b>	<b>\$190,672</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,040</b>	<b>\$97,290</b>	<b>\$—</b>	<b>\$2,784,328</b>	<b>\$—</b>	<b>\$3,367</b>
<b>Non-Operating Income (Loss)</b>	<b>566,275</b>	<b>(48,194)</b>	<b>18</b>	<b>11,544</b>	<b>(12,040)</b>	<b>188,159</b>	<b>65</b>	<b>20,966,773</b>	<b>—</b>	<b>77,397</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(410,563)</b>	<b>11,057</b>	<b>(3,879)</b>	<b>10,406</b>	<b>3,027</b>	<b>147,960</b>	<b>3,228</b>	<b>17,611,008</b>	<b>(13,419)</b>	<b>58,596</b>
Operating Transfers In	80,023	113,740	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(330,540)</b>	<b>\$124,797</b>	<b>\$(3,879)</b>	<b>\$10,406</b>	<b>\$3,027</b>	<b>\$147,960</b>	<b>\$3,228</b>	<b>\$17,611,008</b>	<b>\$(13,419)</b>	<b>\$58,596</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Indian Wells Valley Water District	Inland Empire Utilities Agency	International Water District	Inverness Public Utility District	Inyokern Community Services District	Irish Beach Water District	Irvine Ranch Water District	Irvine Ranch Water District Joint Powers Agency	Ivanhoe Irrigation District	Ivanhoe Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,866,446	\$—	\$—	\$208,985	\$91,812	\$124,663	\$10,758,000	\$—	\$—	\$222,031
Business	765,842	—	—	87,273	45,220	—	6,508,000	—	—	19,958
Industrial	—	681,141	—	—	—	—	1,915,000	—	—	7,484
Irrigation	—	10,540	85,877	—	—	—	2,084,000	—	450,718	—
Sales for Resale	—	20,170,444	—	—	—	—	—	—	—	—
All Other Sales	127,108	—	—	—	—	—	—	—	—	—
Water Services	373,583	5,899,302	—	26,694	35,683	3,655	5,920,000	—	—	3,518
<b>Total Operating Revenues</b>	<b>6,132,979</b>	<b>26,761,427</b>	<b>85,877</b>	<b>322,952</b>	<b>172,715</b>	<b>128,318</b>	<b>27,185,000</b>	<b>—</b>	<b>450,718</b>	<b>252,991</b>
<b>Operating Expenses</b>										
Source of Supply	—	23,157,947	32,008	—	—	1,566	16,366,000	—	436,442	—
Pumping	894,037	—	110,886	4,836	17,678	489	—	—	—	73,005
Water Treatment	54,650	—	—	23,605	—	21,997	—	—	—	25,651
Administration and General	1,274,906	2,332,909	18,325	193,215	61,946	86,850	7,016,000	—	215,512	61,167
Customer Accounts	257,781	—	—	9,866	—	6,778	1,325,000	—	—	—
Transmission and Distribution	460,130	370,856	—	14,356	14,598	6,110	8,454,000	—	273,507	37,489
Depreciation and Amortization	1,665,800	981,400	—	83,272	41,480	17,401	11,481,000	—	34,923	35,443
Other Operating Expenses	401,304	2,207,082	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,008,608</b>	<b>29,050,194</b>	<b>161,219</b>	<b>329,150</b>	<b>135,702</b>	<b>141,191</b>	<b>44,642,000</b>	<b>—</b>	<b>960,384</b>	<b>232,755</b>
<b>Operating Income (Loss)</b>	<b>1,124,371</b>	<b>(2,288,767)</b>	<b>(75,342)</b>	<b>(6,198)</b>	<b>37,013</b>	<b>(12,873)</b>	<b>(17,457,000)</b>	<b>—</b>	<b>(509,666)</b>	<b>20,236</b>
<b>Non-Operating Revenues</b>										
Interest Income	387,457	990,002	1,304	7,651	6,330	25,151	5,617,000	57,731,000	56,440	61,136
Rents, Leases, and Franchises	9,000	—	—	—	—	—	4,073,000	—	1,009	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,208,864	—	—	—	—	12,672,000	—	89,621	30,529
Voter Approved Taxes	—	—	—	—	—	—	727,000	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	286,286	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	350,336	—	—	—	—	161,000	—	2,365	623
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	261,673	1,809,696	—	—	64,895	25,702	5,239,000	—	1,678	—
<b>Total Non-Operating Revenues</b>	<b>658,130</b>	<b>4,358,898</b>	<b>1,304</b>	<b>7,651</b>	<b>71,225</b>	<b>50,853</b>	<b>28,489,000</b>	<b>57,731,000</b>	<b>437,399</b>	<b>92,288</b>
<b>Non-Operating Expenses</b>										
Interest Expense	692,471	221,455	—	21,300	38,970	7,589	1,908,000	32,109,000	—	—
Other Non-Operating Expenses	646,417	2,068,713	—	—	11,694	41,692	1,758,000	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,338,888</b>	<b>\$2,290,168</b>	<b>\$—</b>	<b>\$21,300</b>	<b>\$50,664</b>	<b>\$49,281</b>	<b>\$3,666,000</b>	<b>\$32,109,000</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>(680,758)</b>	<b>2,068,730</b>	<b>1,304</b>	<b>(13,649)</b>	<b>20,561</b>	<b>1,572</b>	<b>24,823,000</b>	<b>25,622,000</b>	<b>437,399</b>	<b>92,288</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>443,613</b>	<b>(220,037)</b>	<b>(74,038)</b>	<b>(19,847)</b>	<b>57,574</b>	<b>(11,301)</b>	<b>7,366,000</b>	<b>25,622,000</b>	<b>(72,267)</b>	<b>112,524</b>
Operating Transfers In	—	10,645,697	—	—	—	—	—	—	—	—
Operating Transfers Out	—	1,793,485	—	—	—	3,609	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$443,613</b>	<b>\$8,632,175</b>	<b>\$(74,038)</b>	<b>\$(19,847)</b>	<b>\$57,574</b>	<b>\$(14,910)</b>	<b>\$7,366,000</b>	<b>\$25,622,000</b>	<b>\$(72,267)</b>	<b>\$112,524</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Jackson Valley Irrigation District	Jacoby Creek County Water District	Jacumba Community Services District	James Irrigation District	Johnsville Public Utility District	Joshua Basin Water District	Julian Community Services District	June Lake Public Utility District	Juniper-Riviera County Water District	Jurupa Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$132,071	\$81,728	\$—	\$—	\$2,319,048	\$162,778	\$274,809	\$85,241	\$3,528,531
Business	—	—	—	—	—	—	—	—	—	954,752
Industrial	—	—	—	—	—	—	—	—	—	466,482
Irrigation	156,819	—	—	3,554,676	—	—	—	—	—	722,076
Sales for Resale	—	—	—	324,618	—	—	—	—	—	477,932
All Other Sales	23,076	—	—	—	—	—	42,383	24,161	—	264,986
Water Services	—	—	6,507	—	21,311	—	30,689	—	41,307	4,456,096
<b>Total Operating Revenues</b>	<b>179,895</b>	<b>132,071</b>	<b>88,235</b>	<b>3,879,294</b>	<b>21,311</b>	<b>2,319,048</b>	<b>235,850</b>	<b>298,970</b>	<b>126,548</b>	<b>10,870,855</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	773,410	—	27,129	—	5,681	—	3,094,149
Pumping	97,058	—	—	1,838,345	—	296,664	33,371	6,930	25,677	348,959
Water Treatment	—	—	2,588	—	—	—	13,167	62,159	2,278	151,083
Administration and General	132,004	4,891	96,490	503,806	44,442	827,939	122,509	144,722	69,198	1,496,939
Customer Accounts	—	—	—	—	—	42,005	—	—	—	785,551
Transmission and Distribution	—	109,299	2,709	485,614	—	79,172	25,587	54,852	52,633	953,989
Depreciation and Amortization	92,996	10,453	21,453	465,949	—	1,024,050	64,401	158,551	45,165	1,381,666
Other Operating Expenses	—	—	207	—	—	304,209	3,498	—	—	—
<b>Total Operating Expenses</b>	<b>322,058</b>	<b>124,643</b>	<b>123,447</b>	<b>4,067,124</b>	<b>44,442</b>	<b>2,601,168</b>	<b>262,533</b>	<b>432,895</b>	<b>194,951</b>	<b>8,212,336</b>
<b>Operating Income (Loss)</b>	<b>(142,163)</b>	<b>7,428</b>	<b>(35,212)</b>	<b>(187,830)</b>	<b>(23,131)</b>	<b>(282,120)</b>	<b>(26,683)</b>	<b>(133,925)</b>	<b>(68,403)</b>	<b>2,658,519</b>
<b>Non-Operating Revenues</b>										
Interest Income	6,989	6,691	430	36,575	3,090	127,366	10,567	28,298	690	72,797
Rents, Leases, and Franchises	30,169	—	2,547	74,630	—	10,396	6,002	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	3,953	—	—	—	5,017	219,513	34,489	251,321	34,864	—
Voter Approved Taxes	—	—	—	—	—	388,867	—	—	59,816	31,213
Property Assessments	57,392	—	—	278,988	—	1,156,992	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	714,705	—	—
Prior Year and Penalties	—	—	—	—	5	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	86	—	—	—	81	9,723	57,909	1,333	707	652
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	1,967	—	56,895	29,277	—	—	—	—	—	105,970
<b>Total Non-Operating Revenues</b>	<b>100,556</b>	<b>6,691</b>	<b>59,872</b>	<b>419,470</b>	<b>8,193</b>	<b>1,912,857</b>	<b>108,967</b>	<b>995,657</b>	<b>96,077</b>	<b>210,632</b>
<b>Non-Operating Expenses</b>										
Interest Expense	408	8,530	—	149,733	—	980,682	26,753	22,300	35,764	593,970
Other Non-Operating Expenses	—	—	1,483	27,546	—	161,426	—	70,000	—	1,866
<b>Total Non-Operating Expenses</b>	<b>\$408</b>	<b>\$8,530</b>	<b>\$1,483</b>	<b>\$177,279</b>	<b>\$—</b>	<b>\$1,142,108</b>	<b>\$26,753</b>	<b>\$92,300</b>	<b>\$35,764</b>	<b>\$595,836</b>
<b>Non-Operating Income (Loss)</b>	<b>100,148</b>	<b>(1,839)</b>	<b>58,389</b>	<b>242,191</b>	<b>8,193</b>	<b>770,749</b>	<b>82,214</b>	<b>903,357</b>	<b>60,313</b>	<b>(385,204)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(42,015)</b>	<b>5,589</b>	<b>23,177</b>	<b>54,361</b>	<b>(14,938)</b>	<b>488,629</b>	<b>55,531</b>	<b>769,432</b>	<b>(8,090)</b>	<b>2,273,315</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	23,105	—	—
<b>Net Income (Loss)</b>	<b>\$(42,015)</b>	<b>\$5,589</b>	<b>\$23,177</b>	<b>\$54,361</b>	<b>\$(14,938)</b>	<b>\$488,629</b>	<b>\$55,531</b>	<b>\$746,327</b>	<b>\$(8,090)</b>	<b>\$2,273,315</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Kanawha Water District	Keeler Community Services District	Kern County Water Agency	Kern Delta Water District	Kern Water Bank Authority	Kern-Tulare Water District	Kettleman City Community Services District	Keyes Community Services District	Kings County Water District	Kings River Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$21,136	\$—	\$—	\$—	\$—	\$129,237	\$226,854	\$—	\$—
Business	—	—	—	—	—	—	73,106	—	—	—
Industrial	—	—	—	—	—	—	6,672	—	—	—
Irrigation	858,840	—	—	2,195,941	—	2,327,286	34,755	—	735,634	—
Sales for Resale	—	—	69,481,803	—	—	—	—	—	—	—
All Other Sales	2,500	—	—	—	—	—	4,068	15,220	—	28,714
Water Services	—	—	11,599,278	—	3,980,649	159,774	10,696	—	219,947	149,088
<b>Total Operating Revenues</b>	<b>861,340</b>	<b>21,136</b>	<b>81,081,081</b>	<b>2,195,941</b>	<b>3,980,649</b>	<b>2,487,060</b>	<b>258,534</b>	<b>242,074</b>	<b>955,581</b>	<b>177,802</b>
<b>Operating Expenses</b>										
Source of Supply	686,574	—	82,637,751	942,474	2,325,678	2,297,792	—	—	188,122	—
Pumping	—	2,581	—	—	—	1,012,348	38,479	48,310	—	—
Water Treatment	—	—	577,575	—	—	—	43,610	22,890	—	—
Administration and General	95,933	219	11,994,202	1,117,473	655,732	331,824	97,480	75,765	326,219	183,106
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	180,027	7,691	6,006,641	1,029,553	—	188,134	76,958	88,398	430,712	—
Depreciation and Amortization	138,968	—	3,137,417	200,923	1,317,591	205,696	71,796	35,589	63,832	2,094
Other Operating Expenses	—	—	2,208,127	—	—	34,829	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,101,502</b>	<b>10,491</b>	<b>106,561,713</b>	<b>3,290,423</b>	<b>4,299,001</b>	<b>4,070,623</b>	<b>328,323</b>	<b>270,952</b>	<b>1,008,885</b>	<b>185,200</b>
<b>Operating Income (Loss)</b>	<b>(240,162)</b>	<b>10,645</b>	<b>(25,480,632)</b>	<b>(1,094,482)</b>	<b>(318,352)</b>	<b>(1,583,563)</b>	<b>(69,789)</b>	<b>(28,878)</b>	<b>(53,304)</b>	<b>(7,398)</b>
<b>Non-Operating Revenues</b>										
Interest Income	53,719	694	1,842,398	69,639	814,189	119,932	27,167	5,138	44,592	1,001
Rents, Leases, and Franchises	42,900	—	16,672	101,015	—	—	—	—	65,015	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	4,873,953	744,115	—	—	10,488	—	541,560	—
Voter Approved Taxes	—	—	12,426,395	—	—	—	—	—	—	—
Property Assessments	274,149	—	—	1,079,920	—	568,232	24,235	—	—	5,299
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	904,052	—	—	—	—	—	13,149	—
<b>Intergovernmental</b>										
Federal	8,607	—	908,273	—	302,500	—	—	—	—	—
State	—	—	529,434	17,715	302,500	359,529	528	—	39,716	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	8,990	—	2,788,826	—	38,029	4,186	—	12,190	—	11,899
<b>Total Non-Operating Revenues</b>	<b>388,365</b>	<b>694</b>	<b>24,290,003</b>	<b>2,012,404</b>	<b>1,457,218</b>	<b>1,051,879</b>	<b>62,418</b>	<b>17,328</b>	<b>704,032</b>	<b>18,199</b>
<b>Non-Operating Expenses</b>										
Interest Expense	83,918	—	869,589	134,789	539,210	8,497	36,523	7,222	41,727	—
Other Non-Operating Expenses	—	—	—	—	1,668	—	260	52,553	—	66
<b>Total Non-Operating Expenses</b>	<b>\$83,918</b>	<b>\$—</b>	<b>\$869,589</b>	<b>\$134,789</b>	<b>\$540,878</b>	<b>\$8,497</b>	<b>\$36,783</b>	<b>\$59,775</b>	<b>\$41,727</b>	<b>\$66</b>
<b>Non-Operating Income (Loss)</b>	<b>304,447</b>	<b>694</b>	<b>23,420,414</b>	<b>1,877,615</b>	<b>916,340</b>	<b>1,043,382</b>	<b>25,635</b>	<b>(42,447)</b>	<b>662,305</b>	<b>18,133</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>64,285</b>	<b>11,339</b>	<b>(2,060,218)</b>	<b>783,133</b>	<b>597,988</b>	<b>(540,181)</b>	<b>(44,154)</b>	<b>(71,325)</b>	<b>609,001</b>	<b>10,735</b>
Operating Transfers In	—	—	4,123,079	—	—	—	26,834	—	—	—
Operating Transfers Out	—	—	4,154,161	—	—	—	26,834	—	—	—
<b>Net Income (Loss)</b>	<b>\$64,285</b>	<b>\$11,339</b>	<b>\$(2,091,300)</b>	<b>\$783,133</b>	<b>\$597,988</b>	<b>\$(540,181)</b>	<b>\$(44,154)</b>	<b>\$(71,325)</b>	<b>\$609,001</b>	<b>\$10,735</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Kinneloa Irrigation District	Kirkwood Meadows Public Utilities District	Klamath Community Services District	Knights Ferry Community Services District	Knights Landing Community Services District	Konocti County Water District	La Canada Irrigation District	La Habra Heights County Water District	La Puente Valley County Water	Lagrande Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$795,185	\$108,993	\$26,934	\$46,167	\$40,345	\$776,760	\$2,882,277	\$2,239,294	\$922,005	\$—
Business	—	64,886	—	—	14,792	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	110,734
Sales for Resale	33,133	—	—	—	—	—	—	—	65,826	—
All Other Sales	10,557	65,925	—	—	—	50,756	—	—	4,071,564	—
Water Services	—	—	1,390	—	2,750	50,365	12,933	48,277	336,118	—
<b>Total Operating Revenues</b>	<b>838,875</b>	<b>239,804</b>	<b>28,324</b>	<b>46,167</b>	<b>57,887</b>	<b>877,881</b>	<b>2,895,210</b>	<b>2,287,571</b>	<b>5,395,513</b>	<b>110,734</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	—	20,969	1,796,669	394,232	135,807	64,971
Pumping	84,235	52,157	—	24,386	335,608	28,449	235,047	528,940	918,978	7,142
Water Treatment	16,847	40,932	453	—	—	279,944	18,446	19,445	573,752	—
Administration and General	237,645	106,777	35,569	19,473	19,409	153,352	670,955	699,464	850,228	40,698
Customer Accounts	—	1,437	—	—	—	79,876	—	56,766	—	—
Transmission and Distribution	293,463	93,315	—	—	—	49,406	5,232	254,877	27,229	1,266
Depreciation and Amortization	97,752	98,391	8,700	7,890	9,228	172,697	247,513	786,167	675,633	—
Other Operating Expenses	—	—	—	—	—	—	—	199,012	258,897	—
<b>Total Operating Expenses</b>	<b>729,942</b>	<b>393,009</b>	<b>44,722</b>	<b>51,749</b>	<b>364,245</b>	<b>784,693</b>	<b>2,973,862</b>	<b>2,938,903</b>	<b>3,440,524</b>	<b>114,077</b>
<b>Operating Income (Loss)</b>	<b>108,933</b>	<b>(153,205)</b>	<b>(16,398)</b>	<b>(5,582)</b>	<b>(306,358)</b>	<b>93,188</b>	<b>(78,652)</b>	<b>(651,332)</b>	<b>1,954,989</b>	<b>(3,343)</b>
<b>Non-Operating Revenues</b>										
Interest Income	16,311	2,554	542	830	8,635	16,024	39,065	72,840	39,524	87
Rents, Leases, and Franchises	—	7,789	—	—	—	7,275	—	80,806	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	155,592	215	4,451	3,776	54,887	218,241	387,978	104,679	—
Voter Approved Taxes	—	—	—	—	7,508	—	—	313,867	—	—
Property Assessments	29,707	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	121	1	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	6	—	—	—	—	—	—
State	—	8,189	14	99	198	1,792	2,875	5,064	1,498	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	250,000	12,620	—	4,226	499	—	100	58,008	477,204	9,034
<b>Total Non-Operating Revenues</b>	<b>296,018</b>	<b>186,744</b>	<b>771</b>	<b>9,733</b>	<b>20,617</b>	<b>79,978</b>	<b>260,281</b>	<b>918,563</b>	<b>622,905</b>	<b>9,121</b>
<b>Non-Operating Expenses</b>										
Interest Expense	9,600	3,208	1,159	1,044	4,320	105,073	—	67,519	—	—
Other Non-Operating Expenses	3,432	30,331	—	1,659	—	20,492	4,360	6,653	—	—
<b>Total Non-Operating Expenses</b>	<b>\$13,032</b>	<b>\$33,539</b>	<b>\$1,159</b>	<b>\$2,703</b>	<b>\$4,320</b>	<b>\$125,565</b>	<b>\$4,360</b>	<b>\$74,172</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>282,986</b>	<b>153,205</b>	<b>(388)</b>	<b>7,030</b>	<b>16,297</b>	<b>(45,587)</b>	<b>255,921</b>	<b>844,391</b>	<b>622,905</b>	<b>9,121</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>391,919</b>	<b>—</b>	<b>(16,786)</b>	<b>1,448</b>	<b>(290,061)</b>	<b>47,601</b>	<b>177,269</b>	<b>193,059</b>	<b>2,577,894</b>	<b>5,778</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$391,919</b>	<b>\$—</b>	<b>\$(16,786)</b>	<b>\$1,448</b>	<b>\$(290,061)</b>	<b>\$47,601</b>	<b>\$177,269</b>	<b>\$193,059</b>	<b>\$2,577,894</b>	<b>\$5,778</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Laguna Beach County Water District	Laguna Irrigation District	Lake Arrowhead Community Services District	Lake Berryessa Resort Improvement District	Lake Don Pedro Community Services District	Lake Hemet Municipal Water District	Lake Madrone Water District	Lake Shastina Community Services District	Lake Sherwood Community Services District	Lakeside Irrigation Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,571,372	\$—	\$4,169,533	\$30,533	\$239,593	\$7,199,290	\$36,600	\$17,405	\$717,514	\$—
Business	1,142,843	—	—	—	—	—	—	—	193,859	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	43,083	—	—	—	975,980	—	—	—	585,814
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	1,645	—	—	8,951	27,269	354,810
Water Services	131,437	500,323	186,148	—	513,556	210,267	58,657	—	25,950	125,844
<b>Total Operating Revenues</b>	<b>5,845,652</b>	<b>543,406</b>	<b>4,355,681</b>	<b>30,533</b>	<b>754,794</b>	<b>8,385,537</b>	<b>95,257</b>	<b>26,356</b>	<b>964,592</b>	<b>1,066,468</b>
<b>Operating Expenses</b>										
Source of Supply	2,637,905	—	—	—	29,213	1,716,560	—	—	578,772	433,493
Pumping	258,366	—	97,509	—	155,979	1,077,921	2,393	—	—	—
Water Treatment	—	—	942,084	53,250	245,031	247,007	—	—	450	—
Administration and General	2,091,787	—	1,215,441	8,318	215,551	4,019,705	—	—	101,740	255,391
Customer Accounts	90,454	—	—	83,811	—	103,812	—	—	8,840	—
Transmission and Distribution	804,775	547,681	665,734	23,064	—	1,189,397	—	22,837	49,483	304,832
Depreciation and Amortization	1,350,355	79,918	733,795	27,905	231,380	1,224,207	25,308	8,981	84,553	38,543
Other Operating Expenses	148,396	—	85,772	—	—	—	112,109	—	—	336,178
<b>Total Operating Expenses</b>	<b>7,382,038</b>	<b>627,599</b>	<b>3,740,335</b>	<b>196,348</b>	<b>877,154</b>	<b>9,578,609</b>	<b>139,810</b>	<b>31,818</b>	<b>823,838</b>	<b>1,368,437</b>
<b>Operating Income (Loss)</b>	<b>(1,536,386)</b>	<b>(84,193)</b>	<b>615,346</b>	<b>(165,815)</b>	<b>(122,360)</b>	<b>(1,193,072)</b>	<b>(44,553)</b>	<b>(5,462)</b>	<b>140,754</b>	<b>(301,969)</b>
<b>Non-Operating Revenues</b>										
Interest Income	398,988	7,389	290,326	2,784	29,283	149,185	8,754	373	47,655	34,929
Rents, Leases, and Franchises	244,416	7,487	—	—	—	61,819	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,288,345	—	—	13,833	—	745,760	12,240	—	—	98,501
Voter Approved Taxes	—	—	—	—	—	—	42,800	—	—	—
Property Assessments	—	—	—	144,704	—	53,276	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	84,366	—	—	—	—	35,909	—	—	—	2,666
<b>Intergovernmental</b>										
Federal	—	—	—	189,005	—	—	—	—	—	—
State	18,307	—	—	187,078	—	17,737	340	—	—	2,462
Other Governmental Agencies	—	79,453	—	—	—	—	2,450	—	—	—
Other Non-Operating Revenues	50,805	—	—	—	136,883	130,583	5,457	100	38,916	—
<b>Total Non-Operating Revenues</b>	<b>2,085,227</b>	<b>94,329</b>	<b>290,326</b>	<b>537,404</b>	<b>166,166</b>	<b>1,194,269</b>	<b>72,041</b>	<b>473</b>	<b>86,571</b>	<b>138,558</b>
<b>Non-Operating Expenses</b>										
Interest Expense	27,817	13,202	385,116	4,462	12,596	36,983	2,869	—	—	—
Other Non-Operating Expenses	—	1,930	23,234	17,175	1,160	4,808	—	—	57,468	—
<b>Total Non-Operating Expenses</b>	<b>\$27,817</b>	<b>\$15,132</b>	<b>\$408,350</b>	<b>\$21,637</b>	<b>\$13,756</b>	<b>\$41,791</b>	<b>\$2,869</b>	<b>\$—</b>	<b>\$57,468</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>2,057,410</b>	<b>79,197</b>	<b>(118,024)</b>	<b>515,767</b>	<b>152,410</b>	<b>1,152,478</b>	<b>69,172</b>	<b>473</b>	<b>29,103</b>	<b>138,558</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>521,024</b>	<b>(4,996)</b>	<b>497,322</b>	<b>349,952</b>	<b>30,050</b>	<b>(40,594)</b>	<b>24,619</b>	<b>(4,989)</b>	<b>169,857</b>	<b>(163,411)</b>
Operating Transfers In	—	—	—	143,896	—	67,413	—	—	—	—
Operating Transfers Out	—	—	—	143,896	—	271,357	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$521,024</b>	<b>\$(4,996)</b>	<b>\$497,322</b>	<b>\$349,952</b>	<b>\$30,050</b>	<b>\$(244,538)</b>	<b>\$24,619</b>	<b>\$(4,989)</b>	<b>\$169,857</b>	<b>\$(163,411)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Lakeside Water District	Lamont Public Utility District	Lanare Community Services District	Las Virgenes Municipal Water District	Lassen County Water Works District No. 1	Last Chance Creek Water District	Laton Community Services District	Laytonville County Water District	Le Grand Community Services District	Le Grand-Athlone Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$2,944,983	\$1,481,816	\$48,109	\$16,658,510	\$40,507	\$—	\$109,796	\$139,670	\$180,481	\$—
Business	—	—	—	1,175,197	10,958	—	—	—	—	—
Industrial	—	—	—	783,465	—	—	—	—	—	—
Irrigation	—	—	—	5,828,231	—	52,425	—	—	—	97,489
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	(1,507)	—	14,054	12,572	—	—	64,925	4,116	—
Water Services	204,603	70,683	—	848,344	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>3,149,586</b>	<b>1,550,992</b>	<b>48,109</b>	<b>25,307,801</b>	<b>64,037</b>	<b>52,425</b>	<b>109,796</b>	<b>204,595</b>	<b>184,597</b>	<b>97,489</b>
<b>Operating Expenses</b>										
Source of Supply	1,693,740	—	—	10,474,903	—	—	—	—	—	90,776
Pumping	152,433	627,298	15,878	1,497,632	14,936	—	64,394	29,384	—	—
Water Treatment	23,450	14,373	—	486,227	1,474	—	6,809	16,520	—	—
Administration and General	409,546	67,442	17,254	4,291,997	51,301	5,029	26,303	86,534	—	12,130
Customer Accounts	55,915	—	—	—	—	—	—	25,223	—	—
Transmission and Distribution	416,365	—	6,793	1,323,162	—	—	40,828	17,960	164,353	—
Depreciation and Amortization	274,840	51,128	14,789	3,855,809	17,850	—	38,502	29,258	34,125	7,565
Other Operating Expenses	—	81,833	—	424,089	2,224	2,683	—	—	—	—
<b>Total Operating Expenses</b>	<b>3,026,289</b>	<b>842,074</b>	<b>54,714</b>	<b>22,353,819</b>	<b>87,785</b>	<b>7,712</b>	<b>176,836</b>	<b>204,879</b>	<b>198,478</b>	<b>110,471</b>
<b>Operating Income (Loss)</b>	<b>123,297</b>	<b>708,918</b>	<b>(6,605)</b>	<b>2,953,982</b>	<b>(23,748)</b>	<b>44,713</b>	<b>(67,040)</b>	<b>(284)</b>	<b>(13,881)</b>	<b>(12,982)</b>
<b>Non-Operating Revenues</b>										
Interest Income	131,538	34,657	487	906,319	—	1,041	5,039	730	3,810	4,291
Rents, Leases, and Franchises	107,637	—	—	—	1,186	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	75,359	175,587	2,201	167,476	—	—	29,184	6,954	5,084	4,782
Voter Approved Taxes	—	—	5,018	(436)	—	—	—	26,760	—	—
Property Assessments	—	136,280	—	570,007	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	(88)	—	6
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,070	3,512	50	87,577	—	—	667	27,442	1	254
Other Governmental Agencies	—	171,636	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	52,932	—	501,607	—	—	884	63	—	—
<b>Total Non-Operating Revenues</b>	<b>315,604</b>	<b>574,604</b>	<b>7,756</b>	<b>2,232,550</b>	<b>1,186</b>	<b>1,041</b>	<b>35,774</b>	<b>61,861</b>	<b>8,895</b>	<b>9,333</b>
<b>Non-Operating Expenses</b>										
Interest Expense	85,527	71,874	1,280	472,338	7,125	—	3,100	15,294	16,853	—
Other Non-Operating Expenses	16,191	11,007	—	448,790	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$101,718</b>	<b>\$82,881</b>	<b>\$1,280</b>	<b>\$921,128</b>	<b>\$7,125</b>	<b>\$—</b>	<b>\$3,100</b>	<b>\$15,294</b>	<b>\$16,853</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>213,886</b>	<b>491,723</b>	<b>6,476</b>	<b>1,311,422</b>	<b>(5,939)</b>	<b>1,041</b>	<b>32,674</b>	<b>46,567</b>	<b>(7,958)</b>	<b>9,333</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>337,183</b>	<b>1,200,641</b>	<b>(129)</b>	<b>4,265,404</b>	<b>(29,687)</b>	<b>45,754</b>	<b>(34,366)</b>	<b>46,283</b>	<b>(21,839)</b>	<b>(3,649)</b>
Operating Transfers In	—	—	—	—	—	—	2,102	—	—	—
Operating Transfers Out	—	—	—	3,416,977	—	—	12,551	—	—	—
<b>Net Income (Loss)</b>	<b>\$337,183</b>	<b>\$1,200,641</b>	<b>\$(129)</b>	<b>\$848,427</b>	<b>\$(29,687)</b>	<b>\$45,754</b>	<b>\$(44,815)</b>	<b>\$46,283</b>	<b>\$(21,839)</b>	<b>\$(3,649)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Leavitt Lake Community Service District	Lebec County Water District	Lee Lake Water District	Lee Vining Public Utility District	Leland Meadow Water District	Lemon Cove Sanitary District (Tulare)	Lewis Creek Water District	Liberty Water District	Lincoln Village Maintenance District (San Joaquin)	Linda County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$92,461	\$56,199	\$537,110	\$—	\$22,540	\$4,219	\$—	\$—	\$—	\$950,630
Business	—	131,132	35,281	—	—	—	—	—	—	—
Industrial	—	—	227,500	—	—	—	—	—	—	—
Irrigation	—	—	122,767	—	—	—	15,511	1,148	—	—
Sales for Resale	—	—	98,248	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	—	—	—
Water Services	—	—	620,098	—	2,655	—	13,351	—	66,959	79,290
<b>Total Operating Revenues</b>	<b>92,461</b>	<b>187,331</b>	<b>1,641,004</b>	<b>—</b>	<b>25,195</b>	<b>4,219</b>	<b>28,862</b>	<b>1,148</b>	<b>66,959</b>	<b>1,029,920</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	697,084	—	6,372	—	12,030	—	356,401	—
Pumping	35,098	40,426	3,722	—	—	2,108	—	—	9,769	274,193
Water Treatment	21,236	—	—	—	2,285	—	—	—	12	21,959
Administration and General	22,776	33,057	231,331	32,603	11,810	4,523	3,038	30,797	74,770	232,324
Customer Accounts	—	—	—	—	3,900	—	—	—	—	10,111
Transmission and Distribution	1,624	102,458	293,036	—	2,050	—	—	—	139,308	64,575
Depreciation and Amortization	9,160	42,232	282,673	12,157	19,085	4,278	—	—	—	186,667
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>89,894</b>	<b>218,173</b>	<b>1,507,846</b>	<b>44,760</b>	<b>45,502</b>	<b>10,909</b>	<b>15,068</b>	<b>30,797</b>	<b>580,260</b>	<b>789,829</b>
<b>Operating Income (Loss)</b>	<b>2,567</b>	<b>(30,842)</b>	<b>133,158</b>	<b>(44,760)</b>	<b>(20,307)</b>	<b>(6,690)</b>	<b>13,794</b>	<b>(29,649)</b>	<b>(513,301)</b>	<b>240,091</b>
<b>Non-Operating Revenues</b>										
Interest Income	583	872	28,652	4,851	2,442	1,740	132	9,524	13,535	41,520
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	22,506	9,147	36,554	—	1,907	—	22,557	92,316	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	619,967	3,536
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	377	—	—	—	185	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	355	206	166	—	39	—	503	1,640	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	1,210	57,622	—	—	—	—	5,081	1,539
<b>Total Non-Operating Revenues</b>	<b>583</b>	<b>23,733</b>	<b>39,592</b>	<b>99,193</b>	<b>2,442</b>	<b>3,686</b>	<b>317</b>	<b>32,584</b>	<b>732,539</b>	<b>46,595</b>
<b>Non-Operating Expenses</b>										
Interest Expense	5,541	—	—	1,575	—	—	—	—	—	55,736
Other Non-Operating Expenses	27,800	—	—	3,755	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$33,341</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,330</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$55,736</b>
<b>Non-Operating Income (Loss)</b>	<b>(32,758)</b>	<b>23,733</b>	<b>39,592</b>	<b>93,863</b>	<b>2,442</b>	<b>3,686</b>	<b>317</b>	<b>32,584</b>	<b>732,539</b>	<b>(9,141)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(30,191)</b>	<b>(7,109)</b>	<b>172,750</b>	<b>49,103</b>	<b>(17,865)</b>	<b>(3,004)</b>	<b>14,111</b>	<b>2,935</b>	<b>219,238</b>	<b>230,950</b>
Operating Transfers In	—	—	—	—	—	—	—	—	10,000	63,078
Operating Transfers Out	—	—	—	—	—	—	—	—	10,000	—
<b>Net Income (Loss)</b>	<b>\$(30,191)</b>	<b>\$(7,109)</b>	<b>\$172,750</b>	<b>\$49,103</b>	<b>\$(17,865)</b>	<b>\$(3,004)</b>	<b>\$14,111</b>	<b>\$2,935</b>	<b>\$219,238</b>	<b>\$294,028</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Linden County Water District	Lindmore Irrigation District	Lindsay-Strathmore Irrigation District	Littlerock Creek Irrigation District	Lockeford Community Services District	Lockeford Maintenance District (San Joaquin)	Loleta Community Services District	Lompico County Water District	London Community Services District	Los Alamos Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$202,355	\$—	\$440,782	\$470,153	\$158,157	\$—	\$74,956	\$145,447	\$91,534	\$229,242
Business	—	—	—	—	—	—	—	—	—	8,517
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	1,681,090	1,846,404	158,869	—	—	—	—	—	849
Sales for Resale	—	—	642,585	—	—	—	—	—	—	—
All Other Sales	—	—	—	89,056	28,788	—	3,206	—	5,803	15,139
Water Services	—	647,974	398,081	562,107	—	—	—	192,596	—	—
<b>Total Operating Revenues</b>	<b>202,355</b>	<b>2,329,064</b>	<b>3,327,852</b>	<b>1,280,185</b>	<b>186,945</b>	<b>—</b>	<b>78,162</b>	<b>338,043</b>	<b>97,337</b>	<b>253,747</b>
<b>Operating Expenses</b>										
Source of Supply	—	2,001,141	1,354,703	267,443	—	—	—	5,086	—	—
Pumping	132,543	81,570	1,085,775	263,651	71,907	—	11,016	43,693	36,886	—
Water Treatment	—	—	76,926	1,812	—	—	11,458	11,280	3,906	169,236
Administration and General	19,788	462,467	676,302	395,958	117,321	326	46,477	315,611	57,697	110,013
Customer Accounts	—	79	177,725	—	—	—	2,756	—	—	—
Transmission and Distribution	56,805	271,761	184,508	226,601	—	500	26,402	14,324	—	—
Depreciation and Amortization	52,594	151,770	210,229	284,617	20,694	—	8,816	90,243	2,674	61,612
Other Operating Expenses	—	15,454	66,149	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>261,730</b>	<b>2,984,242</b>	<b>3,832,317</b>	<b>1,440,082</b>	<b>209,922</b>	<b>826</b>	<b>106,925</b>	<b>480,237</b>	<b>101,163</b>	<b>340,861</b>
<b>Operating Income (Loss)</b>	<b>(59,375)</b>	<b>(655,178)</b>	<b>(504,465)</b>	<b>(159,897)</b>	<b>(22,977)</b>	<b>(826)</b>	<b>(28,763)</b>	<b>(142,194)</b>	<b>(3,826)</b>	<b>(87,114)</b>
<b>Non-Operating Revenues</b>										
Interest Income	10,144	109,806	40,221	75,276	48,594	71	7,038	3,384	5,019	2,767
Rents, Leases, and Franchises	—	4,075	35,061	23,400	—	—	—	—	—	5,000
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	328	—	—	153,880	84,292	—	—	43,503	8,518	17,820
Voter Approved Taxes	17,100	—	—	—	—	—	—	56,345	—	—
Property Assessments	—	—	517,524	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	491	—	—	—	—	—	—	4	360
<b>Intergovernmental</b>										
Federal	—	—	—	—	25,000	—	—	—	—	—
State	506	—	—	1,414	1,420	—	—	1,739	188	382
Other Governmental Agencies	—	—	—	—	—	—	—	—	12,937	—
Other Non-Operating Revenues	—	670,744	(10,683)	—	—	—	25,646	—	—	11,445
<b>Total Non-Operating Revenues</b>	<b>28,078</b>	<b>785,116</b>	<b>582,123</b>	<b>253,970</b>	<b>159,306</b>	<b>71</b>	<b>32,684</b>	<b>104,971</b>	<b>26,666</b>	<b>37,774</b>
<b>Non-Operating Expenses</b>										
Interest Expense	8,063	—	—	59,630	—	—	1,194	42,449	—	6,438
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$8,063</b>	<b>\$—</b>	<b>\$—</b>	<b>\$59,630</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,194</b>	<b>\$42,449</b>	<b>\$—</b>	<b>\$6,438</b>
<b>Non-Operating Income (Loss)</b>	<b>20,015</b>	<b>785,116</b>	<b>582,123</b>	<b>194,340</b>	<b>159,306</b>	<b>71</b>	<b>31,490</b>	<b>62,522</b>	<b>26,666</b>	<b>31,336</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(39,360)</b>	<b>129,938</b>	<b>77,658</b>	<b>34,443</b>	<b>136,329</b>	<b>(755)</b>	<b>2,727</b>	<b>(79,672)</b>	<b>22,840</b>	<b>(55,778)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	2,202	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(39,360)</b>	<b>\$129,938</b>	<b>\$77,658</b>	<b>\$34,443</b>	<b>\$136,329</b>	<b>\$(2,957)</b>	<b>\$2,727</b>	<b>\$(79,672)</b>	<b>\$22,840</b>	<b>\$(55,778)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Los Molinos Community Services District	Los Osos Community Services District	Los Trancos County Water District	Lost Hills Utility District (Kern)	Lost Hills Water District	Lower Tule River Irrigation District	Madera Irrigation District	Madera Water District	Madison Community Services District	Maine Prairie Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$93,035	\$681,928	\$221,901	\$142,410	\$—	\$—	\$—	\$—	\$46,088	\$—
Business	—	—	—	193,895	—	—	—	—	4,081	—
Industrial	—	—	—	—	—	—	4,650	—	—	—
Irrigation	—	—	—	—	7,410,855	2,594,569	4,314,045	294,062	—	305,053
Sales for Resale	—	—	—	54,703	—	—	76,782	—	—	—
All Other Sales	—	—	48,350	120	1,910,392	—	—	—	—	—
Water Services	—	30,555	—	47,184	240,492	1,038,044	4,189,405	951,827	3,523	100,612
<b>Total Operating Revenues</b>	<b>93,035</b>	<b>712,483</b>	<b>270,251</b>	<b>438,312</b>	<b>9,561,739</b>	<b>3,632,613</b>	<b>8,584,882</b>	<b>1,245,889</b>	<b>53,692</b>	<b>405,665</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	57,024	10,874	7,224,552	4,000,483	5,250,876	283,779	—	55,722
Pumping	17,780	106,765	86,342	97,242	977,169	—	—	698,956	90,737	41,034
Water Treatment	3,028	67,454	—	6,205	—	—	—	—	—	—
Administration and General	3,705	160,600	99,452	57,093	771,146	1,174,907	1,281,182	41,967	28,698	122,910
Customer Accounts	—	—	—	—	316,184	—	—	—	—	—
Transmission and Distribution	59,149	364,010	—	136,827	1,016,521	665,374	2,159,632	71,484	—	179,136
Depreciation and Amortization	33,008	215,370	188,748	135,840	592,954	117,241	615,713	75,807	1,605	25,518
Other Operating Expenses	—	—	—	—	—	—	374,016	446	—	—
<b>Total Operating Expenses</b>	<b>116,670</b>	<b>914,199</b>	<b>431,566</b>	<b>444,081</b>	<b>10,898,526</b>	<b>5,958,005</b>	<b>9,681,419</b>	<b>1,172,439</b>	<b>121,040</b>	<b>424,320</b>
<b>Operating Income (Loss)</b>	<b>(23,635)</b>	<b>(201,716)</b>	<b>(161,315)</b>	<b>(5,769)</b>	<b>(1,336,787)</b>	<b>(2,325,392)</b>	<b>(1,096,537)</b>	<b>73,450</b>	<b>(67,348)</b>	<b>(18,655)</b>
<b>Non-Operating Revenues</b>										
Interest Income	8,443	46,889	5,443	19,548	457,376	93,542	194,167	8,210	867	10,899
Rents, Leases, and Franchises	—	—	—	—	37,977	—	23,033	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	131,567	—	325,663	84,119	—	—	—	27,933
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	58,657	—	—	—	—	1,767,672	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	456	—	—	25,553	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	1,303	—	1,275,459	2,046	—	—	—	452
Other Governmental Agencies	3,948	—	—	—	—	90,871	31,445	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	1,508	112,566	—	1,375	18,138
<b>Total Non-Operating Revenues</b>	<b>71,048</b>	<b>46,889</b>	<b>138,769</b>	<b>19,548</b>	<b>2,096,475</b>	<b>2,065,311</b>	<b>361,211</b>	<b>8,210</b>	<b>2,242</b>	<b>57,422</b>
<b>Non-Operating Expenses</b>										
Interest Expense	39,487	—	21,502	122,367	263,089	12,107	28,765	—	—	—
Other Non-Operating Expenses	—	—	—	—	—	(77,175)	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$39,487</b>	<b>\$—</b>	<b>\$21,502</b>	<b>\$122,367</b>	<b>\$263,089</b>	<b>\$(65,068)</b>	<b>\$28,765</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>31,561</b>	<b>46,889</b>	<b>117,267</b>	<b>(102,819)</b>	<b>1,833,386</b>	<b>2,130,379</b>	<b>332,446</b>	<b>8,210</b>	<b>2,242</b>	<b>57,422</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>7,926</b>	<b>(154,827)</b>	<b>(44,048)</b>	<b>(108,588)</b>	<b>496,599</b>	<b>(195,013)</b>	<b>(764,091)</b>	<b>81,660</b>	<b>(65,106)</b>	<b>38,767</b>
Operating Transfers In	—	236,454	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$7,926</b>	<b>\$81,627</b>	<b>\$(44,048)</b>	<b>\$(108,588)</b>	<b>\$496,599</b>	<b>\$(195,013)</b>	<b>\$(764,091)</b>	<b>\$81,660</b>	<b>\$(65,106)</b>	<b>\$38,767</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 1 (Madera)	Maintenance District No. 1 (Mariposa)	Maintenance District No. 10 (Madera)	Maintenance District No. 19 (Madera)	Maintenance District No. 24 (Madera)	Maintenance District No. 28 (Madera)	Maintenance District No. 33 (Madera)	Maintenance District No. 36 (Madera)	Maintenance District No. 37 (Madera)	Maintenance District No. 40 (Madera)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$58,132	\$85,453	\$336,351	\$82,479	\$15,980	\$7,355	\$53,020	\$9,486	\$36,475	\$13,782
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	230	40,039	—	—	2,450	—	—	—
Water Services	—	7,181	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>58,132</b>	<b>92,634</b>	<b>336,581</b>	<b>122,518</b>	<b>15,980</b>	<b>7,355</b>	<b>55,470</b>	<b>9,486</b>	<b>36,475</b>	<b>13,782</b>
<b>Operating Expenses</b>										
Source of Supply	4,427	—	—	38,750	—	—	4,007	—	—	—
Pumping	16,344	52,537	125,008	63,146	9,462	1,062	24,833	1,767	14,733	4,906
Water Treatment	4,453	6,868	4,713	2,117	1,059	828	2,790	1,216	2,090	1,563
Administration and General	2,222	55,140	13,595	3,970	852	214	2,222	203	2,047	978
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	35,762	1,981	66,251	16,546	11,344	5,719	24,049	4,972	6,722	12,178
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	15	—	2,437	521	15	450	115	—	400	—
<b>Total Operating Expenses</b>	<b>63,223</b>	<b>116,526</b>	<b>212,004</b>	<b>125,050</b>	<b>22,732</b>	<b>8,273</b>	<b>58,016</b>	<b>8,158</b>	<b>25,992</b>	<b>19,625</b>
<b>Operating Income (Loss)</b>	<b>(5,091)</b>	<b>(23,892)</b>	<b>124,577</b>	<b>(2,532)</b>	<b>(6,752)</b>	<b>(918)</b>	<b>(2,546)</b>	<b>1,328</b>	<b>10,483</b>	<b>(5,843)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,009	1,449	33,151	22,954	980	533	5,550	—	19,087	2,001
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	18,311	—	—	2,711	9,190	1,375	7,384	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	8,130
Prior Year and Penalties	(11)	—	—	(3)	(11)	(2)	(4)	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	335	—	—	51	175	23	118	—	—	—
Other Governmental Agencies	4	—	—	—	—	—	1	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	—	—	—	6,700	—
<b>Total Non-Operating Revenues</b>	<b>21,648</b>	<b>1,449</b>	<b>33,151</b>	<b>25,713</b>	<b>10,334</b>	<b>1,929</b>	<b>13,049</b>	<b>—</b>	<b>25,787</b>	<b>10,131</b>
<b>Non-Operating Expenses</b>										
Interest Expense	15,209	—	—	—	—	—	—	—	2,510	—
Other Non-Operating Expenses	266	16,904	—	250	8,400	—	—	—	—	6,818
<b>Total Non-Operating Expenses</b>	<b>\$15,475</b>	<b>\$16,904</b>	<b>\$—</b>	<b>\$250</b>	<b>\$8,400</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,510</b>	<b>\$6,818</b>
<b>Non-Operating Income (Loss)</b>	<b>6,173</b>	<b>(15,455)</b>	<b>33,151</b>	<b>25,463</b>	<b>1,934</b>	<b>1,929</b>	<b>13,049</b>	<b>—</b>	<b>23,277</b>	<b>3,313</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,082</b>	<b>(39,347)</b>	<b>157,728</b>	<b>22,931</b>	<b>(4,818)</b>	<b>1,011</b>	<b>10,503</b>	<b>1,328</b>	<b>33,760</b>	<b>(2,530)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,082</b>	<b>\$(39,347)</b>	<b>\$157,728</b>	<b>\$22,931</b>	<b>\$(4,818)</b>	<b>\$1,011</b>	<b>\$10,503</b>	<b>\$1,328</b>	<b>\$33,760</b>	<b>\$(2,530)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 42 (Madera)	Maintenance District No. 43 (Madera)	Maintenance District No. 46 (Madera)	Maintenance District No. 5 (Madera)	Maintenance District No. 58 (Madera)	Maintenance District No. 6 (Madera)	Maintenance District No. 60 (Madera)	Maintenance District No. 7 (Madera)	Maintenance District No. 73 (Madera)	Maintenance District No. 8 (Madera)
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$13,856	\$12,500	\$65,938	\$24,007	\$10,546	\$3,752	\$15,041	\$30,837	\$53,004	\$35,909
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	100	—	—	—	—	—	915
Water Services	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>13,856</b>	<b>12,500</b>	<b>65,938</b>	<b>24,107</b>	<b>10,546</b>	<b>3,752</b>	<b>15,041</b>	<b>30,837</b>	<b>53,004</b>	<b>36,824</b>
<b>Operating Expenses</b>										
Source of Supply	—	3,200	—	—	—	—	—	—	—	—
Pumping	6,495	2,836	36,905	3,196	2,276	6,597	11,602	6,150	17,236	4,598
Water Treatment	1,281	1,198	2,135	1,402	1,197	1,193	1,534	1,161	4,349	1,161
Administration and General	591	716	2,967	431	1,086	1,158	1,462	1,387	2,812	3,030
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	5,863	10,023	26,480	10,074	6,333	9,375	6,608	15,562	18,893	5,988
Depreciation and Amortization	—	—	—	—	—	—	—	—	—	—
Other Operating Expenses	—	—	11,682	1,493	—	7,133	—	15	—	115
<b>Total Operating Expenses</b>	<b>14,230</b>	<b>17,973</b>	<b>80,169</b>	<b>16,596</b>	<b>10,892</b>	<b>25,456</b>	<b>21,206</b>	<b>24,275</b>	<b>43,290</b>	<b>14,892</b>
<b>Operating Income (Loss)</b>	<b>(374)</b>	<b>(5,473)</b>	<b>(14,231)</b>	<b>7,511</b>	<b>(346)</b>	<b>(21,704)</b>	<b>(6,165)</b>	<b>6,562</b>	<b>9,714</b>	<b>21,932</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,291	1,219	1,910	817	2,342	5,714	1,776	4,067	6,480	306
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	4,045	—	28,012	—	14,719	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(2)	—	(34)	—	(17)	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	78	—	540	—	283	—	—
Other Governmental Agencies	—	—	—	1	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	3,200	—	5,450	7	—	—
<b>Total Non-Operating Revenues</b>	<b>3,291</b>	<b>1,219</b>	<b>1,910</b>	<b>4,939</b>	<b>5,542</b>	<b>34,232</b>	<b>7,226</b>	<b>19,059</b>	<b>6,480</b>	<b>306</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	—	—	—	—	—	2,651
Other Non-Operating Expenses	—	—	—	—	1,069	297	702	3,268	6,843	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,069</b>	<b>\$297</b>	<b>\$702</b>	<b>\$3,268</b>	<b>\$6,843</b>	<b>\$2,651</b>
<b>Non-Operating Income (Loss)</b>	<b>3,291</b>	<b>1,219</b>	<b>1,910</b>	<b>4,939</b>	<b>4,473</b>	<b>33,935</b>	<b>6,524</b>	<b>15,791</b>	<b>(363)</b>	<b>(2,345)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,917</b>	<b>(4,254)</b>	<b>(12,321)</b>	<b>12,450</b>	<b>4,127</b>	<b>12,231</b>	<b>359</b>	<b>22,353</b>	<b>9,351</b>	<b>19,587</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$2,917</b>	<b>\$(4,254)</b>	<b>\$(12,321)</b>	<b>\$12,450</b>	<b>\$4,127</b>	<b>\$12,231</b>	<b>\$359</b>	<b>\$22,353</b>	<b>\$9,351</b>	<b>\$19,587</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Maintenance District No. 85 (Madera)	Maintenance District No. 95 (Madera)	Majestic Pines Community Services District	Malaga County Water District	Mammoth County Water District	Manila Community Services District	Mariana Ranchos County Water District	Marin Municipal Water	Marina Coast Water District	Mariposa County Water Agency
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$10,250	\$8,265	\$137,019	\$23,218	\$2,547,540	\$78,472	\$154,382	\$22,958,664	\$4,348,536	\$—
Business	—	—	—	149,331	—	19,868	—	5,403,874	551,132	—
Industrial	—	—	—	239,426	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	2,873,738	—	100,000
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	24,579	781,540	43,481	—
Water Services	—	—	223,689	135,387	291,298	—	78,773	8,087,416	462,916	—
<b>Total Operating Revenues</b>	<b>10,250</b>	<b>8,265</b>	<b>360,708</b>	<b>547,362</b>	<b>2,838,838</b>	<b>98,340</b>	<b>257,734</b>	<b>40,105,232</b>	<b>5,406,065</b>	<b>100,000</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	1,378,484	13,762	—	6,465,507	—	—
Pumping	5,021	7,324	40,974	139,609	—	—	24,304	2,978,745	—	—
Water Treatment	781	868	24,656	5,347	—	—	—	2,735,805	—	—
Administration and General	251	225	154,099	226,486	980,510	21,132	99,929	10,280,039	1,331,314	56,665
Customer Accounts	—	—	—	—	—	—	—	1,217,629	—	—
Transmission and Distribution	3,711	78	—	22,880	—	—	63,237	6,555,422	2,330,660	—
Depreciation and Amortization	—	—	53,234	88,991	1,372,548	9,210	42,297	7,834,604	1,000,990	—
Other Operating Expenses	—	—	—	—	—	46,272	2,493	2,011,920	—	—
<b>Total Operating Expenses</b>	<b>9,764</b>	<b>8,495</b>	<b>272,963</b>	<b>483,313</b>	<b>3,731,542</b>	<b>90,376</b>	<b>232,260</b>	<b>40,079,671</b>	<b>4,662,964</b>	<b>56,665</b>
<b>Operating Income (Loss)</b>	<b>486</b>	<b>(230)</b>	<b>87,745</b>	<b>64,049</b>	<b>(892,704)</b>	<b>7,964</b>	<b>25,474</b>	<b>25,561</b>	<b>743,101</b>	<b>43,335</b>
<b>Non-Operating Revenues</b>										
Interest Income	4	—	17,404	21,956	278,882	6,825	4,573	3,381,499	67,955	7,170
Rents, Leases, and Franchises	—	—	—	—	—	—	—	1,081,749	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	1,909,208	2,425	69,621	—	—	—
Voter Approved Taxes	—	—	24,211	—	—	21,429	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	4,501,590	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	60,000	—	—	78,376	—	—
State	—	—	539	—	7,886	401	1	480,271	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	383,330	—
Other Non-Operating Revenues	—	—	—	—	25,435	—	—	1,541,893	5,150	—
<b>Total Non-Operating Revenues</b>	<b>4</b>	<b>—</b>	<b>42,154</b>	<b>21,956</b>	<b>2,281,411</b>	<b>31,080</b>	<b>74,195</b>	<b>11,065,378</b>	<b>456,435</b>	<b>7,170</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	36,857	18,211	86,176	5,075	43,408	2,347,505	203,854	—
Other Non-Operating Expenses	—	—	—	—	1,200	—	—	(1,083,563)	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$36,857</b>	<b>\$18,211</b>	<b>\$87,376</b>	<b>\$5,075</b>	<b>\$43,408</b>	<b>\$1,263,942</b>	<b>\$203,854</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>4</b>	<b>—</b>	<b>5,297</b>	<b>3,745</b>	<b>2,194,035</b>	<b>26,005</b>	<b>30,787</b>	<b>9,801,436</b>	<b>252,581</b>	<b>7,170</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>490</b>	<b>(230)</b>	<b>93,042</b>	<b>67,794</b>	<b>1,301,331</b>	<b>33,969</b>	<b>56,261</b>	<b>9,826,997</b>	<b>995,682</b>	<b>50,505</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$490</b>	<b>\$(230)</b>	<b>\$93,042</b>	<b>\$67,794</b>	<b>\$1,301,331</b>	<b>\$33,969</b>	<b>\$56,261</b>	<b>\$9,826,997</b>	<b>\$995,682</b>	<b>\$50,505</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Mariposa Public Utility District	Maurland Manor Maintenance District (San Joaquin)	Maxwell Irrigation District	Maxwell Public Utility District	McCallister Ranch Irrigation District	McCloud Community Services District	McKinleyville Community Services District	McKinney Water District	Meadow Vista County Water District	Meiners Oaks County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$426,774	\$—	\$—	\$74,230	\$—	\$147,984	\$1,070,232	\$55,941	\$494,541	\$313,055
Business	—	—	—	—	—	30,688	—	—	67,197	—
Industrial	—	—	—	—	—	—	—	—	—	40,480
Irrigation	—	—	312,699	—	—	—	—	—	—	24,987
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	43,138	—	21,492	—	—	8,720	—	6,350	18,566	—
Water Services	—	—	119,590	—	—	8,473	123,397	32,930	—	14,081
<b>Total Operating Revenues</b>	<b>469,912</b>	<b>—</b>	<b>453,781</b>	<b>74,230</b>	<b>—</b>	<b>195,865</b>	<b>1,193,629</b>	<b>95,221</b>	<b>580,304</b>	<b>392,603</b>
<b>Operating Expenses</b>										
Source of Supply	1,008	—	18,188	—	—	—	151,583	—	96,958	5,922
Pumping	62,019	365	139,326	18,191	—	—	93,484	14,028	—	93,118
Water Treatment	47,270	—	—	—	—	—	3,069	—	161,487	2,713
Administration and General	181,422	1,001	264,602	25,400	110,420	70,213	450,952	45,506	97,091	423,978
Customer Accounts	2,967	—	—	—	—	—	10,144	—	55,689	—
Transmission and Distribution	19,322	11,858	65,178	54,630	—	104,020	146,441	14,293	162,615	—
Depreciation and Amortization	284,034	—	62,431	41,712	804	13,093	207,140	16,654	113,625	144,742
Other Operating Expenses	23,617	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>621,659</b>	<b>13,224</b>	<b>549,725</b>	<b>139,933</b>	<b>111,224</b>	<b>187,326</b>	<b>1,062,813</b>	<b>90,481</b>	<b>687,465</b>	<b>670,473</b>
<b>Operating Income (Loss)</b>	<b>(151,747)</b>	<b>(13,224)</b>	<b>(95,944)</b>	<b>(65,703)</b>	<b>(111,224)</b>	<b>8,539</b>	<b>130,816</b>	<b>4,740</b>	<b>(107,161)</b>	<b>(277,870)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	951	28,784	11,152	209	2,942	67,786	274	8,477	46,986
Rents, Leases, and Franchises	—	—	—	17,270	—	—	—	—	7,171	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	45,615	1,728	—	81,031	—	8,976	—	78,313	134,541	79,090
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	154,586	16,788	150,497	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	2	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	418,411	—	—	—	—	—	—	—
State	809	34	—	1,156	—	2,528,909	—	1,060	1,021	1,166
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	1,941	—	1,096	105,841	—	179,369	2,035
<b>Total Non-Operating Revenues</b>	<b>201,010</b>	<b>19,501</b>	<b>597,692</b>	<b>112,550</b>	<b>209</b>	<b>2,541,925</b>	<b>173,627</b>	<b>79,647</b>	<b>330,579</b>	<b>129,277</b>
<b>Non-Operating Expenses</b>										
Interest Expense	112,461	—	104,646	15,750	—	—	65,739	—	37,071	—
Other Non-Operating Expenses	2,011	—	431,714	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$114,472</b>	<b>\$—</b>	<b>\$536,360</b>	<b>\$15,750</b>	<b>\$—</b>	<b>\$—</b>	<b>\$65,739</b>	<b>\$—</b>	<b>\$37,071</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>86,538</b>	<b>19,501</b>	<b>61,332</b>	<b>96,800</b>	<b>209</b>	<b>2,541,925</b>	<b>107,888</b>	<b>79,647</b>	<b>293,508</b>	<b>129,277</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(65,209)</b>	<b>6,277</b>	<b>(34,612)</b>	<b>31,097</b>	<b>(111,015)</b>	<b>2,550,464</b>	<b>238,704</b>	<b>84,387</b>	<b>186,347</b>	<b>(148,593)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(65,209)</b>	<b>\$6,277</b>	<b>\$(34,612)</b>	<b>\$31,097</b>	<b>\$(111,015)</b>	<b>\$2,550,464</b>	<b>\$238,704</b>	<b>\$84,387</b>	<b>\$186,347</b>	<b>\$(148,593)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Melga Water District	Merced Irrigation District	Mercy Springs Water District	Mesa Consolidated Water District	Metropolitan Water District of Southern California	Mid Peninsula Water District	Mid Valley Water Authority	Mid Valley Water District	Midway Community Services District	Midway Heights County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$13,810,276	\$—	\$3,439,449	\$—	\$—	\$18,779	\$256,336
Business	—	—	—	—	—	645,511	—	—	—	—
Industrial	—	—	—	—	—	244,484	—	—	—	—
Irrigation	—	9,543,063	212,021	—	—	269,207	—	—	—	—
Sales for Resale	—	—	—	1,499,491	834,861,879	10,275	—	—	—	—
All Other Sales	—	1,260,727	—	—	—	225,973	—	—	325	—
Water Services	—	4,846,459	—	4,784,233	89,428,481	—	—	—	—	12,391
<b>Total Operating Revenues</b>	<b>—</b>	<b>15,650,249</b>	<b>212,021</b>	<b>20,094,000</b>	<b>924,290,360</b>	<b>4,834,899</b>	<b>—</b>	<b>—</b>	<b>19,104</b>	<b>268,727</b>
<b>Operating Expenses</b>										
Source of Supply	339	486,634	153,202	5,716,997	347,368,986	1,551,383	—	—	—	86,930
Pumping	—	1,020,978	—	1,596,544	13,785,925	294,945	—	—	—	—
Water Treatment	—	—	—	778,564	60,712,460	—	—	—	—	—
Administration and General	1,771	7,234,856	21,973	4,981,149	126,696,923	1,481,637	—	3,757	20,412	36,154
Customer Accounts	—	—	—	474,624	—	278,202	—	—	—	—
Transmission and Distribution	—	4,770,924	—	876,559	33,483,497	672,123	—	—	—	134,730
Depreciation and Amortization	—	1,407,453	—	3,177,351	200,074,200	1,012,788	—	—	9,379	55,827
Other Operating Expenses	—	—	—	—	7,504,867	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>2,110</b>	<b>14,920,845</b>	<b>175,175</b>	<b>17,601,788</b>	<b>789,626,858</b>	<b>5,291,078</b>	<b>—</b>	<b>3,757</b>	<b>29,791</b>	<b>313,641</b>
<b>Operating Income (Loss)</b>	<b>(2,110)</b>	<b>729,404</b>	<b>36,846</b>	<b>2,492,212</b>	<b>134,663,502</b>	<b>(456,179)</b>	<b>—</b>	<b>(3,757)</b>	<b>(10,687)</b>	<b>(44,914)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	553,457	107	266,772	42,355,932	38,856	2,750	5,067	2,155	55,999
Rents, Leases, and Franchises	—	—	—	—	3,037,448	211,829	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,384,920	—	—	—	90,913	—	—	2,759	28,170
Voter Approved Taxes	—	—	—	—	92,849,525	—	—	—	697	—
Property Assessments	5,000	46,879	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,388	—	—	—	—	—	—	—	12
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	41,796	—	—	1,129,111	1,670	—	—	74	392
Other Governmental Agencies	—	—	—	—	2,456,862	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	467,527	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>5,000</b>	<b>2,028,440</b>	<b>107</b>	<b>266,772</b>	<b>142,296,405</b>	<b>343,268</b>	<b>2,750</b>	<b>5,067</b>	<b>5,685</b>	<b>84,573</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	536,240	—	1,162,194	107,194,238	70,753	—	—	402	35,979
Other Non-Operating Expenses	—	118,833	—	116,480	2,861,787	—	2,467	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$655,073</b>	<b>\$—</b>	<b>\$1,278,674</b>	<b>\$110,056,025</b>	<b>\$70,753</b>	<b>\$2,467</b>	<b>\$—</b>	<b>\$402</b>	<b>\$35,979</b>
<b>Non-Operating Income (Loss)</b>	<b>5,000</b>	<b>1,373,367</b>	<b>107</b>	<b>(1,011,902)</b>	<b>32,240,380</b>	<b>272,515</b>	<b>283</b>	<b>5,067</b>	<b>5,283</b>	<b>48,594</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>2,890</b>	<b>2,102,771</b>	<b>36,953</b>	<b>1,480,310</b>	<b>166,903,882</b>	<b>(183,664)</b>	<b>283</b>	<b>1,310</b>	<b>(5,404)</b>	<b>3,680</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$2,890</b>	<b>\$2,102,771</b>	<b>\$36,953</b>	<b>\$1,480,310</b>	<b>\$166,903,882</b>	<b>\$(183,664)</b>	<b>\$283</b>	<b>\$1,310</b>	<b>\$(5,404)</b>	<b>\$3,680</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Millview County Water District	Miranda Community Services District	Mission Hills Community Services District	Mission Springs Water District	Modesto Irrigation District	Mojave Public Utility District	Mojave Water Agency	Mokelumne Acres Maintenance District (San Joaquin)	Mokelumne River Water and Power Authority	Montague Water Conservation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$547,945	\$38,829	\$501,832	\$3,047,567	\$—	\$285,379	\$—	\$—	\$—	\$—
Business	88,955	13,643	—	160,873	—	348,797	—	—	—	—
Industrial	33,642	—	—	—	—	—	—	—	—	—
Irrigation	608	—	—	—	910,646	—	—	—	—	186,785
Sales for Resale	—	—	—	—	11,341,424	—	1,719,412	—	—	7,896
All Other Sales	59,563	—	—	159,830	1,659,750	31,889	301,562	—	—	1,939
Water Services	20,952	1,915	—	619,977	—	—	973,372	282	—	17,156
<b>Total Operating Revenues</b>	<b>751,665</b>	<b>54,387</b>	<b>501,832</b>	<b>3,988,247</b>	<b>13,911,820</b>	<b>666,065</b>	<b>2,994,346</b>	<b>282</b>	<b>—</b>	<b>213,776</b>
<b>Operating Expenses</b>										
Source of Supply	41,138	—	—	—	500,783	41,927	4,695,808	—	—	—
Pumping	—	13,249	180,321	861,343	673,261	451,630	—	73,737	—	42,053
Water Treatment	191,187	939	51,172	—	2,265,492	3,357	—	2,107	—	—
Administration and General	247,243	11,695	182,989	930,956	7,601,979	263,698	3,321,338	19,899	8,410	123,960
Customer Accounts	32,642	—	12,999	193,429	923	—	—	—	—	—
Transmission and Distribution	130,284	20,229	49,209	474,622	3,023,528	3,487	—	55,073	69,676	100,907
Depreciation and Amortization	175,973	9,344	144,949	1,135,278	3,834,339	120,023	3,412,243	—	—	36,845
Other Operating Expenses	—	521	135	47,125	218,271	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>818,467</b>	<b>55,977</b>	<b>621,774</b>	<b>3,642,753</b>	<b>18,118,576</b>	<b>884,122</b>	<b>11,429,389</b>	<b>150,816</b>	<b>78,086</b>	<b>303,765</b>
<b>Operating Income (Loss)</b>	<b>(66,802)</b>	<b>(1,590)</b>	<b>(119,942)</b>	<b>345,494</b>	<b>(4,206,756)</b>	<b>(218,057)</b>	<b>(8,435,043)</b>	<b>(150,534)</b>	<b>(78,086)</b>	<b>(89,989)</b>
<b>Non-Operating Revenues</b>										
Interest Income	45,664	10,420	91,368	168,881	13,191	92,388	390,111	6,865	185	24,873
Rents, Leases, and Franchises	—	—	—	—	99,319	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	21,822	—	426,981	—	278,733	796,812	8,869	—	1,686
Voter Approved Taxes	—	2,839	—	—	—	—	16,683,696	—	—	—
Property Assessments	208,818	—	—	—	—	—	—	175,215	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,173	—	—	—	17,347	—	—	—	947
<b>Intergovernmental</b>										
Federal	—	—	—	458,210	—	2,766	—	—	—	—
State	—	601	—	9,030	—	4,006	15,524	178	—	44
Other Governmental Agencies	—	—	—	—	—	—	8,405	—	325,000	838
Other Non-Operating Revenues	6,837	—	—	1,020,910	1,730,603	—	2,335,275	5,745	—	—
<b>Total Non-Operating Revenues</b>	<b>261,319</b>	<b>36,855</b>	<b>91,368</b>	<b>2,084,012</b>	<b>1,843,113</b>	<b>395,240</b>	<b>20,229,823</b>	<b>196,872</b>	<b>325,185</b>	<b>28,388</b>
<b>Non-Operating Expenses</b>										
Interest Expense	43,642	996	52,335	82,927	—	—	4,084,217	—	—	—
Other Non-Operating Expenses	18,372	651	—	136,420	1,810,089	—	525,387	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$62,014</b>	<b>\$1,647</b>	<b>\$52,335</b>	<b>\$219,347</b>	<b>\$1,810,089</b>	<b>\$—</b>	<b>\$4,609,604</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>199,305</b>	<b>35,208</b>	<b>39,033</b>	<b>1,864,665</b>	<b>33,024</b>	<b>395,240</b>	<b>15,620,219</b>	<b>196,872</b>	<b>325,185</b>	<b>28,388</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>132,503</b>	<b>33,618</b>	<b>(80,909)</b>	<b>2,210,159</b>	<b>(4,173,732)</b>	<b>177,183</b>	<b>7,185,176</b>	<b>46,338</b>	<b>247,099</b>	<b>(61,601)</b>
Operating Transfers In	—	—	—	—	4,173,732	—	—	—	—	—
Operating Transfers Out	—	105,332	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$132,503</b>	<b>\$(71,714)</b>	<b>\$(80,909)</b>	<b>\$2,210,159</b>	<b>\$—</b>	<b>\$177,183</b>	<b>\$7,185,176</b>	<b>\$46,338</b>	<b>\$247,099</b>	<b>\$(61,601)</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Monte Vista Water District	Montecito Water District	Monterey Park Tract Community Services District	Monterey Peninsula Water Management District	Morada Acres Maintenance District (San Joaquin)	Morada Estates Water Maintenance District (San Joaquin)	Morada Manor Water Maintenance (San Joaquin)	Moulton-Niguel Water District	Mountain Gate Community Services District	Muir Beach Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$6,433,242	\$8,358,997	\$7,013	\$—	\$—	\$—	\$—	\$9,907,961	\$347,653	\$50,427
Business	4,280,262	—	—	—	—	—	—	3,771,502	22,746	8,351
Industrial	—	—	—	—	—	—	—	—	126,504	—
Irrigation	—	—	—	1,300,240	—	—	—	5,832,794	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	—	—	—	—	57,225	—	—
Water Services	219,947	17,631	—	105,849	20	—	—	254,772	5,321	—
<b>Total Operating Revenues</b>	<b>10,933,451</b>	<b>8,376,628</b>	<b>7,013</b>	<b>1,406,089</b>	<b>20</b>	<b>—</b>	<b>—</b>	<b>19,824,254</b>	<b>502,224</b>	<b>58,778</b>
<b>Operating Expenses</b>										
Source of Supply	5,565,952	4,388,181	—	352,440	—	—	—	16,139,008	30,923	—
Pumping	1,784,553	244,944	5,668	—	3,265	7,674	2,755	288,577	127,294	6,386
Water Treatment	140,741	888,910	—	308,322	—	475	—	1,646,164	15,461	3,772
Administration and General	1,863,009	1,562,907	2,695	95,932	1,307	4,679	1,401	4,234,828	310,881	42,816
Customer Accounts	240,194	108,675	—	—	—	—	—	120,061	—	—
Transmission and Distribution	931,173	609,900	—	110,332	9,540	37,477	6,787	1,167,255	11,714	36,440
Depreciation and Amortization	1,430,345	998,344	—	698,781	—	—	—	4,539,182	75,155	—
Other Operating Expenses	(288,921)	—	—	—	—	—	—	859,591	—	—
<b>Total Operating Expenses</b>	<b>11,667,046</b>	<b>8,801,861</b>	<b>8,363</b>	<b>1,565,807</b>	<b>14,112</b>	<b>50,305</b>	<b>10,943</b>	<b>28,994,666</b>	<b>571,428</b>	<b>89,414</b>
<b>Operating Income (Loss)</b>	<b>(733,595)</b>	<b>(425,233)</b>	<b>(1,350)</b>	<b>(159,718)</b>	<b>(14,092)</b>	<b>(50,305)</b>	<b>(10,943)</b>	<b>(9,170,412)</b>	<b>(69,204)</b>	<b>(30,636)</b>
<b>Non-Operating Revenues</b>										
Interest Income	313,328	135,602	280	39,465	964	280	1,772	4,438,633	6,410	—
Rents, Leases, and Franchises	18,839	—	—	—	—	—	—	582,067	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	581,281	—	—	—	1,576	5,419	5,491	6,552,073	139,107	—
Voter Approved Taxes	—	3,606	—	—	—	—	—	3,049,661	—	—
Property Assessments	—	—	—	—	16,000	69,978	10,200	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	39,913	—	—	—	—	(2)	—	173,283	—	—
<b>Intergovernmental</b>										
Federal	73,000	—	—	—	—	—	—	—	—	—
State	113,330	—	—	—	31	107	110	90,154	3,926	—
Other Governmental Agencies	33,324	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	123,785	732,385	827	—	—	—	—	846,788	—	—
<b>Total Non-Operating Revenues</b>	<b>1,296,800</b>	<b>871,593</b>	<b>1,107</b>	<b>39,465</b>	<b>18,571</b>	<b>75,782</b>	<b>17,573</b>	<b>15,732,659</b>	<b>149,443</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	139,157	136,402	—	419,025	—	—	—	3,121,734	—	—
Other Non-Operating Expenses	286,055	—	—	516,752	3,986	7,735	3,536	1,655,742	—	—
<b>Total Non-Operating Expenses</b>	<b>\$425,212</b>	<b>\$136,402</b>	<b>\$—</b>	<b>\$935,777</b>	<b>\$3,986</b>	<b>\$7,735</b>	<b>\$3,536</b>	<b>\$4,777,476</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>871,588</b>	<b>735,191</b>	<b>1,107</b>	<b>(896,312)</b>	<b>14,585</b>	<b>68,047</b>	<b>14,037</b>	<b>10,955,183</b>	<b>149,443</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>137,993</b>	<b>309,958</b>	<b>(243)</b>	<b>(1,056,030)</b>	<b>493</b>	<b>17,742</b>	<b>3,094</b>	<b>1,784,771</b>	<b>80,239</b>	<b>(30,636)</b>
Operating Transfers In	—	—	—	—	1,000	625	1,130	—	—	—
Operating Transfers Out	—	—	—	—	1,000	625	1,130	—	96,238	—
<b>Net Income (Loss)</b>	<b>\$137,993</b>	<b>\$309,958</b>	<b>\$(243)</b>	<b>\$(1,056,030)</b>	<b>\$493</b>	<b>\$17,742</b>	<b>\$3,094</b>	<b>\$1,784,771</b>	<b>\$(15,999)</b>	<b>\$(30,636)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Municipal Water District of Orange County	Murrieta Water District	Naglee Burk Irrigation District	Napa Berryessa Resort Improvement District	Needles Public Utility Authority	Nevada Irrigation District	Newell County Water District	Newhall County Water District	Nipomo Community Services District	North Bay Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$1,523,866	\$—	\$102,230	\$—	\$5,663,403	\$46,133	\$4,734,205	\$1,486,693	\$—
Business	—	88,913	—	—	—	1,196,062	—	426,020	—	—
Industrial	—	—	—	—	—	5,603	—	37,009	—	—
Irrigation	—	—	—	—	—	2,911,115	—	605,189	—	—
Sales for Resale	119,887,168	—	—	—	—	300,403	—	—	—	—
All Other Sales	—	285,675	—	—	1,133,520	915,800	—	632,478	54,148	—
Water Services	—	254,290	136,204	3,937	—	2,444,021	3,346	—	275,010	—
<b>Total Operating Revenues</b>	<b>119,887,168</b>	<b>2,152,744</b>	<b>136,204</b>	<b>106,167</b>	<b>1,133,520</b>	<b>13,436,407</b>	<b>49,479</b>	<b>6,434,901</b>	<b>1,815,851</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	115,784,047	—	—	—	—	4,728,075	—	928,682	—	—
Pumping	—	167,398	83,532	—	—	—	33,755	1,130,209	396,835	—
Water Treatment	—	—	—	54,212	—	1,331,409	—	141,689	22,578	—
Administration and General	3,913,293	564,712	216,953	12,514	—	4,267,144	18,130	2,218,069	953,347	—
Customer Accounts	—	—	—	66,357	—	—	—	424,339	—	—
Transmission and Distribution	—	771,996	—	33,971	—	3,139,400	—	292,358	364,723	—
Depreciation and Amortization	121,369	483,274	37,844	20,828	288,638	2,268,330	10,792	1,573,322	445,419	—
Other Operating Expenses	115,014	—	—	—	954,596	1,699	—	—	—	—
<b>Total Operating Expenses</b>	<b>119,933,723</b>	<b>1,987,380</b>	<b>338,329</b>	<b>187,882</b>	<b>1,243,234</b>	<b>15,736,057</b>	<b>62,677</b>	<b>6,708,668</b>	<b>2,182,902</b>	<b>—</b>
<b>Operating Income (Loss)</b>	<b>(46,555)</b>	<b>165,364</b>	<b>(202,125)</b>	<b>(81,715)</b>	<b>(109,714)</b>	<b>(2,299,650)</b>	<b>(13,198)</b>	<b>(273,767)</b>	<b>(367,051)</b>	<b>—</b>
<b>Non-Operating Revenues</b>										
Interest Income	417,909	101,572	10,589	5,813	—	2,779,105	332	142,798	124,732	1,586
Rents, Leases, and Franchises	21,735	—	—	—	—	19,084	—	—	25,801	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	263,010	16,700	—	6,297,504	—	242,554	276,564	—
Voter Approved Taxes	—	—	—	85,556	—	119,295	—	51,111	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	865	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	5,292	165	—	352,236	—	2,871	4,192	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	112,791	—	—	—	—	280,744	—	703,669	—	—
<b>Total Non-Operating Revenues</b>	<b>552,435</b>	<b>101,572</b>	<b>279,756</b>	<b>108,234</b>	<b>—</b>	<b>9,847,968</b>	<b>332</b>	<b>1,143,003</b>	<b>431,289</b>	<b>1,586</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	5,613	—	—	—	939,122	—	693,794	8,450	—
Other Non-Operating Expenses	—	—	—	69	—	—	—	—	—	449
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$5,613</b>	<b>\$—</b>	<b>\$69</b>	<b>\$—</b>	<b>\$939,122</b>	<b>\$—</b>	<b>\$693,794</b>	<b>\$8,450</b>	<b>\$449</b>
<b>Non-Operating Income (Loss)</b>	<b>552,435</b>	<b>95,959</b>	<b>279,756</b>	<b>108,165</b>	<b>—</b>	<b>8,908,846</b>	<b>332</b>	<b>449,209</b>	<b>422,839</b>	<b>1,137</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>505,880</b>	<b>261,323</b>	<b>77,631</b>	<b>26,450</b>	<b>(109,714)</b>	<b>6,609,196</b>	<b>(12,866)</b>	<b>175,442</b>	<b>55,788</b>	<b>1,137</b>
Operating Transfers In	—	112,215	—	98,961	—	1,640,764	—	26,605	11,509	—
Operating Transfers Out	—	—	—	98,961	—	534,321	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$505,880</b>	<b>\$373,538</b>	<b>\$77,631</b>	<b>\$26,450</b>	<b>\$(109,714)</b>	<b>\$7,715,639</b>	<b>\$(12,866)</b>	<b>\$202,047</b>	<b>\$67,297</b>	<b>\$1,137</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	North Coast County Water District	North Delta Water Agency	North Edwards Water District	North Kern Water Storage District	North Marin Water District	North of the River Municipal Water District	North San Joaquin Water Conservation District	North Tahoe Public Utility District	Northstar Community Services District	Oak Flat Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$4,498,278	\$—	\$139,012	\$—	\$7,608,878	\$801,893	\$23,654	\$2,134,428	\$381,534	\$—
Business	387,634	—	—	—	—	209,730	—	—	26,040	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	103,897	—	—	6,107,091	—	—	—	—	—	409,584
Sales for Resale	80,846	—	—	—	—	1,196,096	—	—	—	—
All Other Sales	262,768	—	3,018	—	—	—	—	—	13,695	—
Water Services	103,214	536,129	120	1,675,631	—	36,578	—	107,125	799	—
<b>Total Operating Revenues</b>	<b>5,436,637</b>	<b>536,129</b>	<b>142,150</b>	<b>7,782,722</b>	<b>7,608,878</b>	<b>2,244,297</b>	<b>23,654</b>	<b>2,241,553</b>	<b>422,068</b>	<b>409,584</b>
<b>Operating Expenses</b>										
Source of Supply	1,543,546	—	—	1,403,841	3,122,041	822,534	—	—	—	314,513
Pumping	268,707	—	15,172	4,279,619	422,584	437,166	69,785	—	—	—
Water Treatment	—	366,533	—	—	1,100,737	—	—	—	—	—
Administration and General	940,729	119,324	52,275	732,158	858,324	658,419	144,696	162,996	352,072	21,970
Customer Accounts	—	—	—	274,776	362,890	—	—	—	—	—
Transmission and Distribution	—	—	38,805	1,798,868	1,423,429	434,608	—	1,013,280	—	—
Depreciation and Amortization	335,364	—	22,441	623,842	803,132	297,017	27,783	426,808	96,964	—
Other Operating Expenses	2,021,455	—	—	—	336,696	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,109,801</b>	<b>485,857</b>	<b>128,693</b>	<b>9,113,104</b>	<b>8,429,833</b>	<b>2,649,744</b>	<b>242,264</b>	<b>1,603,084</b>	<b>449,036</b>	<b>336,483</b>
<b>Operating Income (Loss)</b>	<b>326,836</b>	<b>50,272</b>	<b>13,457</b>	<b>(1,330,382)</b>	<b>(820,955)</b>	<b>(405,447)</b>	<b>(218,610)</b>	<b>638,469</b>	<b>(26,968)</b>	<b>73,101</b>
<b>Non-Operating Revenues</b>										
Interest Income	82,119	14,887	1,341	47,939	556,279	37,038	2,297	28,622	13,065	653
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	307,131	—	—	—	25,672	364,241	180,300	—	—	—
Voter Approved Taxes	—	—	—	—	483,133	162	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,373	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,993	—	—	—	3,131	5,467	3,292	—	—	—
Other Governmental Agencies	—	—	—	—	200,975	—	—	—	—	—
Other Non-Operating Revenues	224,517	—	—	62,584	960,977	15,493	—	230	—	—
<b>Total Non-Operating Revenues</b>	<b>616,760</b>	<b>14,887</b>	<b>2,714</b>	<b>110,523</b>	<b>2,230,167</b>	<b>422,401</b>	<b>185,889</b>	<b>28,852</b>	<b>13,065</b>	<b>653</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	6,943	—	156,883	10,992	—	142,513	—	—
Other Non-Operating Expenses	—	—	—	—	1,059,055	—	—	2,412	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,943</b>	<b>\$—</b>	<b>\$1,215,938</b>	<b>\$10,992</b>	<b>\$—</b>	<b>\$144,925</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>616,760</b>	<b>14,887</b>	<b>(4,229)</b>	<b>110,523</b>	<b>1,014,229</b>	<b>411,409</b>	<b>185,889</b>	<b>(116,073)</b>	<b>13,065</b>	<b>653</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>943,596</b>	<b>65,159</b>	<b>9,228</b>	<b>(1,219,859)</b>	<b>193,274</b>	<b>5,962</b>	<b>(32,721)</b>	<b>522,396</b>	<b>(13,903)</b>	<b>73,754</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$943,596</b>	<b>\$65,159</b>	<b>\$9,228</b>	<b>\$(1,219,859)</b>	<b>\$193,274</b>	<b>\$5,962</b>	<b>\$(32,721)</b>	<b>\$522,396</b>	<b>\$(13,903)</b>	<b>\$73,754</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Oakdale Irrigation District	Oakwood Lake Water District	Occidental Community Services District	Ocean View Municipal Water District	Oceano Community Services District	Oceanside Building Authority District	Ojai Basin Groundwater Management Agency	Olcese Water District	Olivehurst Public Utility District	Olivenhain Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$145,636	\$—	\$88,073	\$—	\$1,097,194	\$—	\$—	\$—	\$791,288	\$14,509,565
Business	—	—	—	—	—	—	—	156,684	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	1,419,944	—	—	310,564	—	—	—	—	—	1,484,157
Sales for Resale	2,614,664	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	85	—	—	—	—	—	—	278,598
Water Services	782,728	137,566	—	—	254,833	—	23,913	2,157	90,076	5,770,709
<b>Total Operating Revenues</b>	<b>4,962,972</b>	<b>137,566</b>	<b>88,158</b>	<b>310,564</b>	<b>1,352,027</b>	<b>—</b>	<b>23,913</b>	<b>158,841</b>	<b>881,364</b>	<b>22,043,029</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	348,785	878,506	—	—	45,641	—	10,189,663
Pumping	442,983	52,063	—	—	13,666	—	—	232,827	—	235,204
Water Treatment	—	13,532	—	—	—	—	—	—	—	1,134,401
Administration and General	1,136,238	38,941	91,044	—	314,291	—	33,241	57,078	896,082	2,434,647
Customer Accounts	—	—	—	—	—	—	—	—	—	771,091
Transmission and Distribution	3,824,849	31,479	—	50,100	—	—	—	83,248	—	1,605,748
Depreciation and Amortization	1,212,164	6,427	5,488	—	100,360	—	—	47,202	149,797	5,045,030
Other Operating Expenses	—	—	—	46,086	—	—	—	—	—	(1,772,431)
<b>Total Operating Expenses</b>	<b>6,616,234</b>	<b>142,442</b>	<b>96,532</b>	<b>444,971</b>	<b>1,306,823</b>	<b>—</b>	<b>33,241</b>	<b>465,996</b>	<b>1,045,879</b>	<b>19,643,353</b>
<b>Operating Income (Loss)</b>	<b>(1,653,262)</b>	<b>(4,876)</b>	<b>(8,374)</b>	<b>(134,407)</b>	<b>45,204</b>	<b>—</b>	<b>(9,328)</b>	<b>(307,155)</b>	<b>(164,515)</b>	<b>2,399,676</b>
<b>Non-Operating Revenues</b>										
Interest Income	580,340	785	1,610	—	10,231	26,655	218	52,800	17,455	1,324,776
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,088,307	—	—	761	—	—	—	—	—	1,634,680
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	21,685	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	77,748	—	—	14	—	—	—	—	—	23,522
Other Governmental Agencies	—	—	—	—	—	1,869,267	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,142	28,145	—	—	102,167	—	4,488,102
<b>Total Non-Operating Revenues</b>	<b>1,746,395</b>	<b>785</b>	<b>1,610</b>	<b>2,917</b>	<b>38,376</b>	<b>1,895,922</b>	<b>218</b>	<b>176,652</b>	<b>17,455</b>	<b>7,471,080</b>
<b>Non-Operating Expenses</b>										
Interest Expense	39,277	—	—	—	41,031	1,525,652	—	13,370	64,010	2,280,785
Other Non-Operating Expenses	76,038	—	—	—	—	685,671	—	—	—	236,876
<b>Total Non-Operating Expenses</b>	<b>\$115,315</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$41,031</b>	<b>\$2,211,323</b>	<b>\$—</b>	<b>\$13,370</b>	<b>\$64,010</b>	<b>\$2,517,661</b>
<b>Non-Operating Income (Loss)</b>	<b>1,631,080</b>	<b>785</b>	<b>1,610</b>	<b>2,917</b>	<b>(2,655)</b>	<b>(315,401)</b>	<b>218</b>	<b>163,282</b>	<b>(46,555)</b>	<b>4,953,419</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(22,182)</b>	<b>(4,091)</b>	<b>(6,764)</b>	<b>(131,490)</b>	<b>42,549</b>	<b>(315,401)</b>	<b>(9,110)</b>	<b>(143,873)</b>	<b>(211,070)</b>	<b>7,353,095</b>
Operating Transfers In	1,517,000	—	—	—	278,391	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$1,494,818</b>	<b>\$(4,091)</b>	<b>\$(6,764)</b>	<b>\$(131,490)</b>	<b>\$320,940</b>	<b>\$(315,401)</b>	<b>\$(9,110)</b>	<b>\$(143,873)</b>	<b>\$(211,070)</b>	<b>\$7,353,095</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Omochumne - Hartnell Water District	Orange County Water District	Orange Cove Irrigation District	Orchard Dale Water District	Orick Community Services District	Orland-Artois Water District	Orleans Community Services District	Oro Loma Water District	Orosi Public Utility District	Otay Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$1,523,079	\$39,987	\$—	\$42,582	\$—	\$452,451	\$18,569,966
Business	—	—	—	—	7,057	—	—	—	—	6,730,739
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	1,952,221	—	—	1,510,895	28,389	108,284	—	7,095,795
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	700,350	—	—	144,755	—	—	37,394	2,105,875
Water Services	5,327	49,606,726	2,104,210	640,000	2,226	—	—	—	166,835	1,881,128
<b>Total Operating Revenues</b>	<b>5,327</b>	<b>49,606,726</b>	<b>4,756,781</b>	<b>2,163,079</b>	<b>49,270</b>	<b>1,655,650</b>	<b>70,971</b>	<b>108,284</b>	<b>656,680</b>	<b>36,383,503</b>
<b>Operating Expenses</b>										
Source of Supply	—	47,348,595	1,737,048	862,371	—	1,231,811	—	89,163	—	19,830,217
Pumping	—	11,748,926	359,950	105,599	4,045	11,487	1,795	6,320	134,522	1,563,999
Water Treatment	—	7,693,917	—	44,369	564	—	5,294	—	43,134	330,211
Administration and General	22,809	8,407,922	482,088	649,988	16,304	349,506	58,568	4,947	211,061	9,310,381
Customer Accounts	—	—	—	105,340	13,100	—	—	—	—	—
Transmission and Distribution	976,987	—	252,034	58,266	—	6,521	9,074	3,065	87,298	718,500
Depreciation and Amortization	—	11,231,547	618,177	159,081	20,379	507,958	29,683	4,643	90,949	8,218,223
Other Operating Expenses	—	—	497,022	—	—	—	—	—	—	2,034,559
<b>Total Operating Expenses</b>	<b>999,796</b>	<b>86,430,907</b>	<b>3,946,319</b>	<b>1,985,014</b>	<b>54,392</b>	<b>2,107,283</b>	<b>104,414</b>	<b>108,138</b>	<b>566,964</b>	<b>42,006,090</b>
<b>Operating Income (Loss)</b>	<b>(994,469)</b>	<b>(36,824,181)</b>	<b>810,462</b>	<b>178,065</b>	<b>(5,122)</b>	<b>(451,633)</b>	<b>(33,443)</b>	<b>146</b>	<b>89,716</b>	<b>(5,622,587)</b>
<b>Non-Operating Revenues</b>										
Interest Income	5,743	3,435,538	226,155	27,800	1,256	27,198	478	339	56,646	2,578,231
Rents, Leases, and Franchises	—	590,771	—	—	—	—	1,500	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	58,938	12,368,242	—	—	—	—	4,756	—	24,652	1,468,364
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	705,768
Property Assessments	—	—	—	—	—	577,284	—	—	—	—
Special Assessments	—	—	—	—	3,872	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	39,267
<b>Intergovernmental</b>										
Federal	—	3,830,475	—	—	—	—	—	—	—	—
State	953,287	2,594,618	—	—	—	206,299	128	—	471	40,378
Other Governmental Agencies	—	7,292,509	—	2,755	—	—	—	—	14,409	—
Other Non-Operating Revenues	—	—	432,822	—	—	—	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>1,017,968</b>	<b>30,112,153</b>	<b>658,977</b>	<b>30,555</b>	<b>5,128</b>	<b>810,781</b>	<b>6,862</b>	<b>339</b>	<b>96,178</b>	<b>4,832,008</b>
<b>Non-Operating Expenses</b>										
Interest Expense	11,792	12,967,779	885,411	4,205	5,603	—	9,106	—	—	1,418,511
Other Non-Operating Expenses	—	—	—	—	—	201,906	—	—	—	220,622
<b>Total Non-Operating Expenses</b>	<b>\$11,792</b>	<b>\$12,967,779</b>	<b>\$885,411</b>	<b>\$4,205</b>	<b>\$5,603</b>	<b>\$201,906</b>	<b>\$9,106</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,639,133</b>
<b>Non-Operating Income (Loss)</b>	<b>1,006,176</b>	<b>17,144,374</b>	<b>(226,434)</b>	<b>26,350</b>	<b>(475)</b>	<b>608,875</b>	<b>(2,244)</b>	<b>339</b>	<b>96,178</b>	<b>3,192,875</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>11,707</b>	<b>(19,679,807)</b>	<b>584,028</b>	<b>204,415</b>	<b>(5,597)</b>	<b>157,242</b>	<b>(35,687)</b>	<b>485</b>	<b>185,894</b>	<b>(2,429,712)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	2,234,745
<b>Net Income (Loss)</b>	<b>\$11,707</b>	<b>\$(19,679,807)</b>	<b>\$584,028</b>	<b>\$204,415</b>	<b>\$(5,597)</b>	<b>\$157,242</b>	<b>\$(35,687)</b>	<b>\$485</b>	<b>\$185,894</b>	<b>\$(4,664,457)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Pacheco Pass Water District	Pacheco Water District	Pacific Reefs Water District	Pacific Shores Water District	Padre Dam Municipal Water District	Pajaro/Sunny Mesa Community Services District	Palm Ranch Irrigation District	Palmdale Water District	Palmer Creek Community Services District	Palo Verde County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$1,872	\$2,670	\$—	\$9,479,181	\$283,546	\$872,931	\$12,412,295	\$40,293	\$82,921
Business	—	—	—	—	2,576,650	79,831	—	1,763,464	—	15,139
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	810,469	—	—	—	—	—	—	—	—
Sales for Resale	—	—	—	—	2,560,322	—	—	—	—	—
All Other Sales	—	—	—	—	21,621	43,656	—	786,931	6,910	9,812
Water Services	—	250,590	16,000	—	7,017,539	—	—	—	28,264	1,100
<b>Total Operating Revenues</b>	<b>—</b>	<b>1,062,931</b>	<b>18,670</b>	<b>—</b>	<b>21,655,313</b>	<b>407,033</b>	<b>872,931</b>	<b>14,962,690</b>	<b>75,467</b>	<b>108,972</b>
<b>Operating Expenses</b>										
Source of Supply	—	416,784	—	—	10,773,820	—	54,921	2,406,124	—	—
Pumping	—	—	1,748	—	1,305,390	53,288	233,842	3,694,022	—	—
Water Treatment	—	—	2,612	—	—	—	9,946	2,630,976	—	5,666
Administration and General	16,548	426,338	301	157,977	5,374,645	—	208,690	3,774,366	34,797	—
Customer Accounts	—	—	—	—	937,505	—	—	—	—	—
Transmission and Distribution	—	114,963	—	—	1,145,519	—	186,284	17,760	9,463	—
Depreciation and Amortization	—	86,621	—	—	3,096,456	104,662	141,018	4,887,121	67,343	31,292
Other Operating Expenses	—	—	10,586	—	387,130	417,216	26,213	—	—	78,778
<b>Total Operating Expenses</b>	<b>16,548</b>	<b>1,044,706</b>	<b>15,247</b>	<b>157,977</b>	<b>23,020,465</b>	<b>575,166</b>	<b>860,914</b>	<b>17,410,369</b>	<b>111,603</b>	<b>115,736</b>
<b>Operating Income (Loss)</b>	<b>(16,548)</b>	<b>18,225</b>	<b>3,423</b>	<b>(157,977)</b>	<b>(1,365,152)</b>	<b>(168,133)</b>	<b>12,017</b>	<b>(2,447,679)</b>	<b>(36,136)</b>	<b>(6,764)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,635	27,375	22	610	665,581	1,690	17,091	1,735,831	—	1,556
Rents, Leases, and Franchises	—	—	—	—	—	8,602	—	77,479	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	19,848	—	—	—	1,811,373	—	20,652	837,037	—	1,552
Voter Approved Taxes	—	—	—	—	381,914	—	29,453	2,465,416	—	—
Property Assessments	—	—	—	176,775	—	—	—	—	—	—
Special Assessments	—	250,711	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	2,006	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	128	—	—	—	31,653	—	227	17,972	—	29
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	129,589	8,184	587,583	452	901
<b>Total Non-Operating Revenues</b>	<b>21,611</b>	<b>278,086</b>	<b>22</b>	<b>177,385</b>	<b>2,890,521</b>	<b>139,881</b>	<b>77,613</b>	<b>5,721,318</b>	<b>452</b>	<b>4,038</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	51,750	—	—	782,050	—	13,363	1,030,287	19,561	9,472
Other Non-Operating Expenses	—	—	—	—	10,225	—	—	741,564	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$51,750</b>	<b>\$—</b>	<b>\$—</b>	<b>\$792,275</b>	<b>\$—</b>	<b>\$13,363</b>	<b>\$1,771,851</b>	<b>\$19,561</b>	<b>\$9,472</b>
<b>Non-Operating Income (Loss)</b>	<b>21,611</b>	<b>226,336</b>	<b>22</b>	<b>177,385</b>	<b>2,098,246</b>	<b>139,881</b>	<b>64,250</b>	<b>3,949,467</b>	<b>(19,109)</b>	<b>(5,434)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,063</b>	<b>244,561</b>	<b>3,445</b>	<b>19,408</b>	<b>733,094</b>	<b>(28,252)</b>	<b>76,267</b>	<b>1,501,788</b>	<b>(\$5,245)</b>	<b>(12,198)</b>
Operating Transfers In	—	—	—	—	278,501	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$5,063</b>	<b>\$244,561</b>	<b>\$3,445</b>	<b>\$19,408</b>	<b>\$1,011,595</b>	<b>\$(28,252)</b>	<b>\$76,267</b>	<b>\$1,501,788</b>	<b>\$(55,245)</b>	<b>\$(12,198)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Palo Verde Irrigation District	Panoche Water District	Paradise Irrigation District	Paskenta Community Services District	Patterson Tract Community Service District	Patterson Water District	Pauma Municipal Water District	Pico Rivera Water Authority	Pico Water District	Pine Cove Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$22,093	\$3,995,320	\$24,815	\$33,574	\$—	\$—	\$4,700,496	\$1,244,564	\$283,797
Business	—	—	330,340	468	—	—	—	—	672,781	15,389
Industrial	—	—	3,064	1,405	—	—	—	—	—	—
Irrigation	3,667,663	6,320,141	31,366	4,682	—	1,224,064	—	—	—	—
Sales for Resale	—	—	88,418	—	—	—	—	—	—	—
All Other Sales	—	237,286	111,805	—	—	1,113,530	—	272,280	218,986	—
Water Services	66,013	—	147,562	—	—	—	2,130	46,241	492,332	57,657
<b>Total Operating Revenues</b>	<b>3,733,676</b>	<b>6,579,520</b>	<b>4,707,875</b>	<b>31,370</b>	<b>33,574</b>	<b>2,337,594</b>	<b>2,130</b>	<b>5,019,017</b>	<b>2,628,663</b>	<b>356,843</b>
<b>Operating Expenses</b>										
Source of Supply	—	3,450,305	132,677	—	—	369,060	6,543	766,532	468,835	18,834
Pumping	—	—	9,308	7,768	7,175	343,390	—	—	320,674	43,992
Water Treatment	—	—	796,749	—	1,446	—	—	—	105,480	8,749
Administration and General	2,047,061	867,268	1,067,959	7,012	15,374	476,563	3,550	1,899,043	787,450	189,636
Customer Accounts	—	—	—	—	—	—	—	242,695	133,725	—
Transmission and Distribution	2,583,523	1,101,728	868,167	12,557	3,979	530,358	—	344,712	105,675	101,446
Depreciation and Amortization	1,069,364	690,143	1,098,560	12,563	277	238,071	—	518,140	315,786	84,684
Other Operating Expenses	1,349,443	288,748	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>7,049,391</b>	<b>6,398,192</b>	<b>3,973,420</b>	<b>39,900</b>	<b>28,251</b>	<b>1,957,442</b>	<b>10,093</b>	<b>3,771,122</b>	<b>2,237,625</b>	<b>447,341</b>
<b>Operating Income (Loss)</b>	<b>(3,315,715)</b>	<b>181,328</b>	<b>734,455</b>	<b>(8,530)</b>	<b>5,323</b>	<b>380,152</b>	<b>(7,963)</b>	<b>1,247,895</b>	<b>391,038</b>	<b>(90,498)</b>
<b>Non-Operating Revenues</b>										
Interest Income	29,528	104,976	170,189	6,471	1,534	62,899	807	2,999,357	92,929	3,535
Rents, Leases, and Franchises	7,498	—	4,320	—	—	175	—	—	5,225	87,041
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	174,722	413	87	7,529	10,671	—	—	84,335
Voter Approved Taxes	—	—	157,533	—	—	—	—	—	—	—
Property Assessments	662,404	563,121	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	19,248	—	4,914	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	4,993	10	(18)	396	151	—	—	1,774
Other Governmental Agencies	—	—	7,862	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	120,657	64	—	—	37,598	—	—	88,412	—
<b>Total Non-Operating Revenues</b>	<b>718,678</b>	<b>788,754</b>	<b>524,597</b>	<b>6,894</b>	<b>1,603</b>	<b>108,597</b>	<b>11,629</b>	<b>2,999,357</b>	<b>186,566</b>	<b>176,685</b>
<b>Non-Operating Expenses</b>										
Interest Expense	20,275	232,258	612,378	2,095	—	8,770	—	3,725,806	79,626	15,625
Other Non-Operating Expenses	(28,045)	48,252	—	3,247	—	—	—	—	8,235	12,975
<b>Total Non-Operating Expenses</b>	<b>\$(7,770)</b>	<b>\$280,510</b>	<b>\$612,378</b>	<b>\$5,342</b>	<b>\$—</b>	<b>\$8,770</b>	<b>\$—</b>	<b>\$3,725,806</b>	<b>\$87,861</b>	<b>\$28,600</b>
<b>Non-Operating Income (Loss)</b>	<b>726,448</b>	<b>508,244</b>	<b>(87,781)</b>	<b>1,552</b>	<b>1,603</b>	<b>99,827</b>	<b>11,629</b>	<b>(726,449)</b>	<b>98,705</b>	<b>148,085</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,589,267)</b>	<b>689,572</b>	<b>646,674</b>	<b>(6,978)</b>	<b>6,926</b>	<b>479,979</b>	<b>3,666</b>	<b>521,446</b>	<b>489,743</b>	<b>57,587</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,589,267)</b>	<b>\$689,572</b>	<b>\$646,674</b>	<b>\$(6,978)</b>	<b>\$6,926</b>	<b>\$479,979</b>	<b>\$3,666</b>	<b>\$521,446</b>	<b>\$489,743</b>	<b>\$57,587</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Pine Grove Community Services District	Pinedale County Water District	Pinyon Pines County Water District	Pixley Irrigation District	Pixley Public Utility District	Placer County Water Agency	Plainview Water District	Planada Community Services District	Pleasant Valley County Water District	Pleasant Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$178,691	\$208,653	\$37,867	\$—	\$237,079	\$9,256,036	\$—	\$347,358	\$—	\$—
Business	—	271,256	—	—	—	3,808,725	—	—	—	—
Industrial	—	—	—	—	—	404,341	—	—	—	—
Irrigation	—	—	—	364,927	—	1,572,623	365,071	—	1,610,424	—
Sales for Resale	—	—	—	—	—	1,421,954	—	—	—	—
All Other Sales	—	—	—	366,312	—	1,627,130	120,353	36,000	—	—
Water Services	52,470	82,945	7,027	—	14,608	1,041,530	238,230	—	—	—
<b>Total Operating Revenues</b>	<b>231,161</b>	<b>562,854</b>	<b>44,894</b>	<b>731,239</b>	<b>251,687</b>	<b>19,132,339</b>	<b>723,654</b>	<b>383,358</b>	<b>1,610,424</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	49,142	—	597	645,451	—	678,260	301,510	231,003	1,595,296	—
Pumping	—	181,528	—	—	—	945,435	14,417	—	—	—
Water Treatment	—	17,789	781	—	—	2,860,467	—	—	—	—
Administration and General	75,520	192,749	35,607	278,114	18,878	6,433,153	206,457	28,600	175,703	38,108
Customer Accounts	—	178,107	—	—	25,048	1,056,950	—	—	41,972	—
Transmission and Distribution	66,145	—	—	381,533	127,344	3,124,590	34,225	—	278,047	—
Depreciation and Amortization	16,980	94,475	4,983	160,364	24,341	5,138,172	18,714	46,830	170,923	—
Other Operating Expenses	—	15,925	—	—	—	749,905	—	—	—	—
<b>Total Operating Expenses</b>	<b>207,787</b>	<b>680,573</b>	<b>41,968</b>	<b>1,465,462</b>	<b>195,611</b>	<b>20,986,932</b>	<b>575,323</b>	<b>306,433</b>	<b>2,261,941</b>	<b>38,108</b>
<b>Operating Income (Loss)</b>	<b>23,374</b>	<b>(117,719)</b>	<b>2,926</b>	<b>(734,223)</b>	<b>56,076</b>	<b>(1,854,593)</b>	<b>148,331</b>	<b>76,925</b>	<b>(651,517)</b>	<b>(38,108)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,506	14,829	50	55,036	1,719	3,057,365	20,724	9,019	75,196	2,294
Rents, Leases, and Franchises	—	—	—	—	3,333	—	—	1,368	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	189,552	—	388,556	136,463	—	108,029	—
Voter Approved Taxes	—	—	—	—	—	478,730	—	—	96,682	—
Property Assessments	—	—	—	726,820	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	707,766	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	3,360	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	4,203	59,350	12,196	2,927	—	1,867	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	5,838	—
Other Non-Operating Revenues	220	4,214	—	23,352	—	43,078,365	—	—	8,655	397,581
<b>Total Non-Operating Revenues</b>	<b>1,726</b>	<b>19,043</b>	<b>50</b>	<b>998,963</b>	<b>64,402</b>	<b>47,722,978</b>	<b>160,114</b>	<b>10,387</b>	<b>299,627</b>	<b>399,875</b>
<b>Non-Operating Expenses</b>										
Interest Expense	3,493	—	—	—	—	3,338,664	—	10,748	56,205	—
Other Non-Operating Expenses	—	3,288	—	29,198	—	87,081	—	—	5,805	273,481
<b>Total Non-Operating Expenses</b>	<b>\$3,493</b>	<b>\$3,288</b>	<b>\$—</b>	<b>\$29,198</b>	<b>\$—</b>	<b>\$3,425,745</b>	<b>\$—</b>	<b>\$10,748</b>	<b>\$62,010</b>	<b>\$273,481</b>
<b>Non-Operating Income (Loss)</b>	<b>(1,767)</b>	<b>15,755</b>	<b>50</b>	<b>969,765</b>	<b>64,402</b>	<b>44,297,233</b>	<b>160,114</b>	<b>(361)</b>	<b>237,617</b>	<b>126,394</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>21,607</b>	<b>(101,964)</b>	<b>2,976</b>	<b>235,542</b>	<b>120,478</b>	<b>42,442,640</b>	<b>308,445</b>	<b>76,564</b>	<b>(413,900)</b>	<b>88,286</b>
Operating Transfers In	—	—	—	—	—	2,085,111	—	—	—	—
Operating Transfers Out	—	—	—	—	—	2,028,329	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$21,607</b>	<b>\$(101,964)</b>	<b>\$2,976</b>	<b>\$235,542</b>	<b>\$120,478</b>	<b>\$42,499,422</b>	<b>\$308,445</b>	<b>\$76,564</b>	<b>\$(413,900)</b>	<b>\$88,286</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Plumas Eureka Community Services District	Ponderosa Community Services District	Poplar Community Service District	Porterville Irrigation District	Potter Valley Irrigation District	Princeton - Codora - Glenn Irrigation District	Princeton Water Works District (Colusa)	Proberta Water District	Provident Irrigation District	Puente Basin Water Agency
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$108,067	\$48,718	\$151,938	\$—	\$—	\$—	\$31,588	\$—	\$—	\$—
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	201,699	57,923	771,665	—	76,833	696,537	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	17,262	—	—	522,167	—	—	—	—	—	—
Water Services	—	—	750	7,852	55,278	—	—	3,062	60,094	13,619
<b>Total Operating Revenues</b>	<b>125,329</b>	<b>48,718</b>	<b>152,688</b>	<b>731,718</b>	<b>113,201</b>	<b>771,665</b>	<b>31,588</b>	<b>79,895</b>	<b>756,631</b>	<b>13,619</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	861,269	8,251	162,076	—	54,822	71,058	—
Pumping	29,515	5,171	51,424	—	840	295,422	5,899	—	212,002	—
Water Treatment	8,330	—	4,338	—	—	—	—	—	—	—
Administration and General	42,780	1,796	104,935	220,026	49,054	181,270	18,025	44,333	271,390	13,347
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	22,213	35,008	—	140,866	151,763	225,748	—	—	244,955	—
Depreciation and Amortization	39,014	10,683	24,284	14,909	23,738	298,605	—	5,924	188,623	—
Other Operating Expenses	—	—	—	—	—	—	—	26,204	374,561	—
<b>Total Operating Expenses</b>	<b>141,852</b>	<b>52,658</b>	<b>184,981</b>	<b>1,237,070</b>	<b>233,646</b>	<b>1,163,121</b>	<b>23,924</b>	<b>131,283</b>	<b>1,362,589</b>	<b>13,347</b>
<b>Operating Income (Loss)</b>	<b>(16,523)</b>	<b>(3,940)</b>	<b>(32,293)</b>	<b>(505,352)</b>	<b>(120,445)</b>	<b>(391,456)</b>	<b>7,664</b>	<b>(51,388)</b>	<b>(605,958)</b>	<b>272</b>
<b>Non-Operating Revenues</b>										
Interest Income	8,511	1,449	7,217	22,532	17,950	27,339	—	27,676	35,141	—
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	1,608	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	3,423	—	166,760	147,677	3,345	—	21,207	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	469,609	67,668	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	486	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	76	—	3,403	192	50	—	280	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	1,195	3,375	—	63,098	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>8,511</b>	<b>1,449</b>	<b>11,911</b>	<b>495,516</b>	<b>256,267</b>	<b>238,306</b>	<b>3,395</b>	<b>27,676</b>	<b>58,236</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	12,325	—	—	25,263	6,441	—	8,346	—
Other Non-Operating Expenses	—	3,045	2,382	1,087	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$3,045</b>	<b>\$14,707</b>	<b>\$1,087</b>	<b>\$—</b>	<b>\$25,263</b>	<b>\$6,441</b>	<b>\$—</b>	<b>\$8,346</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>8,511</b>	<b>(1,596)</b>	<b>(2,796)</b>	<b>494,429</b>	<b>256,267</b>	<b>213,043</b>	<b>(3,046)</b>	<b>27,676</b>	<b>49,890</b>	<b>—</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(8,012)</b>	<b>(5,536)</b>	<b>(35,089)</b>	<b>(10,923)</b>	<b>135,822</b>	<b>(178,413)</b>	<b>4,618</b>	<b>(23,712)</b>	<b>(556,068)</b>	<b>272</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(8,012)</b>	<b>\$(5,536)</b>	<b>\$(35,089)</b>	<b>\$(10,923)</b>	<b>\$135,822</b>	<b>\$(178,413)</b>	<b>\$4,618</b>	<b>\$(23,712)</b>	<b>\$(556,068)</b>	<b>\$272</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Purissima Hills Water District	Quail Valley Water District	Quartz Hill Water District	Questhaven Municipal Water District	Quincy Community Services District	Rabb Park Community Services District	Rag Gulch Water District	Rainbow Municipal Water District	Rains Creek Water District	Raisin City Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$2,672,044	\$15,125	\$3,122,643	\$700	\$191,124	\$44,643	\$—	\$3,186,614	\$48,612	\$—
Business	178,849	—	—	—	98,873	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	958,603	—	—
Irrigation	—	—	—	—	—	—	1,253,353	10,647,507	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	120,434	2,400	—	180	—	2,305,360	—	—
Water Services	40,068	40,995	—	—	271,625	—	12,054	735,953	34,279	38,946
<b>Total Operating Revenues</b>	<b>2,890,961</b>	<b>56,120</b>	<b>3,243,077</b>	<b>3,100</b>	<b>561,622</b>	<b>44,823</b>	<b>1,265,407</b>	<b>17,834,037</b>	<b>82,891</b>	<b>38,946</b>
<b>Operating Expenses</b>										
Source of Supply	912,840	—	661,691	—	52,925	11,121	563,380	12,612,502	—	—
Pumping	288,418	40,501	222,172	1,125	26,555	16,182	767,932	341,607	—	—
Water Treatment	3,647	—	—	115	1,353	275	—	—	—	—
Administration and General	528,922	3,447	856,119	1,188	111,959	18,167	337,205	1,550,595	64,621	18,751
Customer Accounts	66,902	—	—	—	14,065	—	—	199,671	—	—
Transmission and Distribution	629,537	—	881,058	133	107,078	—	90,225	2,042,696	—	—
Depreciation and Amortization	413,673	4,169	324,972	—	137,104	3,719	82,097	1,760,608	—	81
Other Operating Expenses	—	—	—	—	—	—	—	1,103,585	338	—
<b>Total Operating Expenses</b>	<b>2,843,939</b>	<b>48,117</b>	<b>2,946,012</b>	<b>2,561</b>	<b>451,039</b>	<b>49,464</b>	<b>1,840,839</b>	<b>19,611,264</b>	<b>64,959</b>	<b>18,832</b>
<b>Operating Income (Loss)</b>	<b>47,022</b>	<b>8,003</b>	<b>297,065</b>	<b>539</b>	<b>110,583</b>	<b>(4,641)</b>	<b>(575,432)</b>	<b>(1,777,227)</b>	<b>17,932</b>	<b>20,114</b>
<b>Non-Operating Revenues</b>										
Interest Income	16,212	687	127,702	11	7,257	393	40,883	322,537	1,035	4,131
Rents, Leases, and Franchises	85,282	—	22,057	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	358,761	21,226	176,148	—	91,355	—	—	563,021	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	334,273	—	—
Property Assessments	—	—	—	—	—	—	161,529	209,590	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,807	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	3,290	342	2,576	—	1,864	—	—	11,000	—	—
Other Governmental Agencies	18,895	—	—	—	—	—	—	772,873	—	—
Other Non-Operating Revenues	33,249	—	—	—	—	—	—	69,436	—	19,680
<b>Total Non-Operating Revenues</b>	<b>515,689</b>	<b>24,062</b>	<b>328,483</b>	<b>11</b>	<b>100,476</b>	<b>393</b>	<b>202,412</b>	<b>2,282,730</b>	<b>1,035</b>	<b>23,811</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	—	95,378	—	3,305	183,020	15,120	—
Other Non-Operating Expenses	—	556	—	—	45,092	—	—	66,608	30,770	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$556</b>	<b>\$—</b>	<b>\$—</b>	<b>\$140,470</b>	<b>\$—</b>	<b>\$3,305</b>	<b>\$249,628</b>	<b>\$45,890</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>515,689</b>	<b>23,506</b>	<b>328,483</b>	<b>11</b>	<b>(39,994)</b>	<b>393</b>	<b>199,107</b>	<b>2,033,102</b>	<b>(44,855)</b>	<b>23,811</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>562,711</b>	<b>31,509</b>	<b>625,548</b>	<b>550</b>	<b>70,589</b>	<b>(4,248)</b>	<b>(376,325)</b>	<b>255,875</b>	<b>(26,923)</b>	<b>43,925</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	296,688	—	—
<b>Net Income (Loss)</b>	<b>\$562,711</b>	<b>\$31,509</b>	<b>\$625,548</b>	<b>\$550</b>	<b>\$70,589</b>	<b>\$(4,248)</b>	<b>\$(376,325)</b>	<b>\$(40,813)</b>	<b>\$(26,923)</b>	<b>\$43,925</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Ramirez Water District	Ramona Municipal Water District	Rancho California Water District	Rancho Murieta Community Services District	Rancho San Joaquin Maintenance District (San Joaquin)	Rand Communities Water District	Raymus Village Maintenance District (San Joaquin)	Reclamation District No. 1004	Reclamation District No. 108	Reclamation District No. 2035
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$4,266,920	\$20,607,217	\$658,596	\$—	\$143,927	\$—	\$—	\$—	\$—
Business	—	845,106	—	77,149	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	331,555	4,874,715	6,420,532	—	—	—	—	879,114	1,639,389	737,694
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	2,039,310	—	7,897	—	8,314	—	34,419	—	—
Water Services	—	—	9,080,203	76,231	—	—	2,583	—	—	—
<b>Total Operating Revenues</b>	<b>331,555</b>	<b>12,026,051</b>	<b>36,107,952</b>	<b>819,873</b>	<b>—</b>	<b>152,241</b>	<b>2,583</b>	<b>913,533</b>	<b>1,639,389</b>	<b>737,694</b>
<b>Operating Expenses</b>										
Source of Supply	137,019	5,442,281	20,881,867	70,450	—	—	—	204,562	—	—
Pumping	45,103	2,291,034	3,634,480	—	3,917	53,827	17,972	293,171	897,334	327,482
Water Treatment	—	681,283	1,622,811	149,912	769	—	—	—	—	—
Administration and General	52,867	1,713,076	3,898,896	539,562	3,818	80,562	13,909	673,351	—	1,167,778
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	83,081	1,049,607	2,586,261	216,754	37,822	18,678	29,835	—	—	105,160
Depreciation and Amortization	21,194	2,414,672	11,244,408	403,631	—	25,612	—	72,536	—	7,662
Other Operating Expenses	—	534,166	1,520,414	—	—	—	—	—	600,000	—
<b>Total Operating Expenses</b>	<b>339,264</b>	<b>14,126,119</b>	<b>45,389,137</b>	<b>1,380,309</b>	<b>46,326</b>	<b>178,679</b>	<b>61,716</b>	<b>1,243,620</b>	<b>1,497,334</b>	<b>1,608,082</b>
<b>Operating Income (Loss)</b>	<b>(7,709)</b>	<b>(2,100,068)</b>	<b>(9,281,185)</b>	<b>(560,436)</b>	<b>(46,326)</b>	<b>(26,438)</b>	<b>(59,133)</b>	<b>(330,087)</b>	<b>142,055</b>	<b>(870,388)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,426	309,609	8,722,760	115,992	147	3,760	9,726	76,222	10,350	78,217
Rents, Leases, and Franchises	—	—	—	—	—	—	—	128,016	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	3,279,303	6,922,182	148,986	6,910	29,030	52,634	—	—	—
Voter Approved Taxes	—	—	10,979,557	—	—	21,720	—	—	—	—
Property Assessments	—	—	2,868,323	—	39,412	—	12,664	—	—	—
Special Assessments	—	—	—	221,388	—	—	—	—	—	—
Prior Year and Penalties	—	—	814,813	—	—	—	(14)	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	929,170
State	—	66,925	135,411	2,960	137	1,462	1,017	—	—	—
Other Governmental Agencies	—	106,267	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	7,282	849,331	795,980	649,725	—	8,871	—	39,312	—	—
<b>Total Non-Operating Revenues</b>	<b>8,708</b>	<b>4,611,435</b>	<b>31,239,026</b>	<b>1,139,051</b>	<b>46,606</b>	<b>64,843</b>	<b>76,027</b>	<b>243,550</b>	<b>10,350</b>	<b>1,007,387</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,440	338,833	9,331,247	—	—	9,403	—	49,539	—	—
Other Non-Operating Expenses	—	—	—	—	6,380	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$1,440</b>	<b>\$338,833</b>	<b>\$9,331,247</b>	<b>\$—</b>	<b>\$6,380</b>	<b>\$9,403</b>	<b>\$—</b>	<b>\$49,539</b>	<b>\$—</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>7,268</b>	<b>4,272,602</b>	<b>21,907,779</b>	<b>1,139,051</b>	<b>40,226</b>	<b>55,440</b>	<b>76,027</b>	<b>194,011</b>	<b>10,350</b>	<b>1,007,387</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(441)</b>	<b>2,172,534</b>	<b>12,626,594</b>	<b>578,615</b>	<b>(6,100)</b>	<b>29,002</b>	<b>16,894</b>	<b>(136,076)</b>	<b>152,405</b>	<b>136,999</b>
Operating Transfers In	—	—	—	—	—	—	4,600	—	—	—
Operating Transfers Out	—	659,888	—	—	—	—	4,600	—	203,734	—
<b>Net Income (Loss)</b>	<b>\$(441)</b>	<b>\$1,512,646</b>	<b>\$12,626,594</b>	<b>\$578,615</b>	<b>\$(6,100)</b>	<b>\$29,002</b>	<b>\$16,894</b>	<b>\$(136,076)</b>	<b>\$(51,329)</b>	<b>\$136,999</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Reclamation District No. 2058	Reclamation District No. 2064	Reclamation District No. 2068	Reclamation District No. 2069	Reclamation District No. 761	Reclamation District No. 900	Redway Community Services District	Redwood Park Community Services District	Redwood Valley County Water District	Resort Improvement District No. 1
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$—	\$—	\$—	\$—	\$—	\$163,845	\$30,087	\$641,120	\$96,968
Business	—	—	—	—	—	—	52,800	—	—	13,223
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	426,785	79,748	536,060	5,591	177,558	14,847	—	—	213,707	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	3,306	—	—	—	—	18,605	—
Water Services	197,016	—	144,217	8,063	—	—	26,471	—	—	205,248
<b>Total Operating Revenues</b>	<b>623,801</b>	<b>79,748</b>	<b>680,277</b>	<b>16,960</b>	<b>177,558</b>	<b>14,847</b>	<b>243,116</b>	<b>30,087</b>	<b>873,432</b>	<b>315,439</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	—	13,820	—	—	—	30,000	—
Pumping	—	—	404,123	—	—	20,916	28,449	—	188,273	1,282
Water Treatment	—	—	—	—	—	—	44,265	1,838	102,578	—
Administration and General	54,925	75,716	259,305	15,413	152,778	—	119,548	11,557	344,363	232,173
Customer Accounts	—	—	—	—	—	—	—	—	24,355	—
Transmission and Distribution	505,363	—	212,496	8,149	—	—	28,123	—	47,143	—
Depreciation and Amortization	18,255	—	121,682	3,314	6,064	—	50,252	14,414	256,856	121,383
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>578,543</b>	<b>75,716</b>	<b>997,606</b>	<b>26,876</b>	<b>172,662</b>	<b>20,916</b>	<b>270,637</b>	<b>27,809</b>	<b>993,568</b>	<b>354,838</b>
<b>Operating Income (Loss)</b>	<b>45,258</b>	<b>4,032</b>	<b>(317,329)</b>	<b>(9,916)</b>	<b>4,896</b>	<b>(6,069)</b>	<b>(27,521)</b>	<b>2,278</b>	<b>(120,136)</b>	<b>(39,399)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,791	(26)	50,458	670	—	1,997	3,580	172	33,560	2,133
Rents, Leases, and Franchises	—	—	80,962	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	—	—	24,702	—	16,700	39,856
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	145,425
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	655	—	252	1,070
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	8,067	—	—	—	56	—	—	—
<b>Total Non-Operating Revenues</b>	<b>2,791</b>	<b>(26)</b>	<b>139,487</b>	<b>670</b>	<b>—</b>	<b>1,997</b>	<b>28,993</b>	<b>172</b>	<b>50,512</b>	<b>188,484</b>
<b>Non-Operating Expenses</b>										
Interest Expense	19	—	—	—	—	—	9,266	2,112	1,373	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$19</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$9,266</b>	<b>\$2,112</b>	<b>\$1,373</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>2,772</b>	<b>(26)</b>	<b>139,487</b>	<b>670</b>	<b>—</b>	<b>1,997</b>	<b>19,727</b>	<b>(1,940)</b>	<b>49,139</b>	<b>188,484</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>48,030</b>	<b>4,006</b>	<b>(177,842)</b>	<b>(9,246)</b>	<b>4,896</b>	<b>(4,072)</b>	<b>(7,794)</b>	<b>338</b>	<b>(70,997)</b>	<b>149,085</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$48,030</b>	<b>\$4,006</b>	<b>\$(177,842)</b>	<b>\$(9,246)</b>	<b>\$4,896</b>	<b>\$(4,072)</b>	<b>\$(7,794)</b>	<b>\$338</b>	<b>\$(70,997)</b>	<b>\$149,085</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Richgrove Community Services District	Richvale Irrigation District	Ridgewood Acres Community Services District	Rincon Del Diablo Municipal Water District	Rio Alto Water District	Rio Linda-Elverta Community Water District	Rio Ramaza Community Services	River Highlands Community Service District	River Pines Public Utility District	Riverdale Irrigation District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$136,139	\$—	\$20,293	\$4,939,194	\$437,535	\$975,037	\$1,895	\$37,876	\$124,199	\$—
Business	—	—	—	776,533	—	44,273	—	—	—	—
Industrial	—	—	—	14,930	—	10,296	—	—	—	—
Irrigation	—	440,564	—	494,675	—	—	—	—	—	—
Sales for Resale	—	—	—	1,280	—	—	—	1,110	—	—
All Other Sales	—	—	—	146,927	—	—	—	—	—	14,177
Water Services	4,066	110,158	—	160,617	—	118,869	—	21,000	9,941	207,325
<b>Total Operating Revenues</b>	<b>140,205</b>	<b>550,722</b>	<b>20,293</b>	<b>6,534,156</b>	<b>437,535</b>	<b>1,148,475</b>	<b>1,895</b>	<b>59,986</b>	<b>134,140</b>	<b>221,502</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	9,905	4,038,246	—	—	—	—	—	—
Pumping	—	—	—	65,235	—	248,684	—	—	—	—
Water Treatment	—	—	—	50,684	—	95,545	—	441	65,188	—
Administration and General	146,734	245,376	4,573	1,278,193	—	405,229	6,138	19,816	49,090	111,250
Customer Accounts	—	—	—	96,099	—	151,991	—	—	—	—
Transmission and Distribution	—	480,450	—	739,512	—	206,758	—	16,514	—	105,240
Depreciation and Amortization	51,343	70,683	—	978,291	—	232,641	—	15,128	31,049	10,761
Other Operating Expenses	—	—	—	—	389,444	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>198,077</b>	<b>796,509</b>	<b>14,478</b>	<b>7,246,260</b>	<b>389,444</b>	<b>1,340,848</b>	<b>6,138</b>	<b>51,899</b>	<b>145,327</b>	<b>227,251</b>
<b>Operating Income (Loss)</b>	<b>(57,872)</b>	<b>(245,787)</b>	<b>5,815</b>	<b>(712,104)</b>	<b>48,091</b>	<b>(192,373)</b>	<b>(4,243)</b>	<b>8,087</b>	<b>(11,187)</b>	<b>(5,749)</b>
<b>Non-Operating Revenues</b>										
Interest Income	637	81,790	13	281,504	11,932	63,650	529	278	162	8,150
Rents, Leases, and Franchises	—	89,625	—	47,936	—	90,680	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	21,801	—	—	401,353	36,242	46,592	1,030	—	15,653	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	1	—	—	—
State	461	—	—	5,884	1,126	870	21	—	205	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	198,270	13,985	164,106	—	—	—	9,581
<b>Total Non-Operating Revenues</b>	<b>22,899</b>	<b>171,415</b>	<b>13</b>	<b>934,947</b>	<b>63,285</b>	<b>365,898</b>	<b>1,581</b>	<b>278</b>	<b>16,020</b>	<b>17,731</b>
<b>Non-Operating Expenses</b>										
Interest Expense	10,470	—	—	148,961	—	203,703	—	—	7,972	—
Other Non-Operating Expenses	—	178	—	15,688	—	2,960	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$10,470</b>	<b>\$178</b>	<b>\$—</b>	<b>\$164,649</b>	<b>\$—</b>	<b>\$206,663</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,972</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>12,429</b>	<b>171,237</b>	<b>13</b>	<b>770,298</b>	<b>63,285</b>	<b>159,235</b>	<b>1,581</b>	<b>278</b>	<b>8,048</b>	<b>17,731</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(45,443)</b>	<b>(74,550)</b>	<b>5,828</b>	<b>58,194</b>	<b>111,376</b>	<b>(33,138)</b>	<b>(2,662)</b>	<b>8,365</b>	<b>(3,139)</b>	<b>11,982</b>
Operating Transfers In	—	—	—	23,461	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(45,443)</b>	<b>\$(74,550)</b>	<b>\$5,828</b>	<b>\$81,655</b>	<b>\$111,376</b>	<b>\$(33,138)</b>	<b>\$(2,662)</b>	<b>\$8,365</b>	<b>\$(3,139)</b>	<b>\$11,982</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Riverdale Park Tract Community Services District	Riverdale Public Utility District	Riverside Community Services District	Riverview Water District	Rock Creek Water District	Root Creek Water District	Rosamond Community Services District	Rosedale-Rio Bravo Water Storage District	Rowland Area County Water District	Rubidoux Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$54,914	\$181,804	\$48,536	\$1,959,434	\$—	\$—	\$1,454,028	\$—	\$4,843,808	\$3,028,204
Business	—	—	—	—	—	—	256,593	—	2,775,703	803,407
Industrial	—	—	—	—	—	—	—	—	214,380	—
Irrigation	—	—	—	—	550	—	—	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	37,586	—	—	434	—	530,766	201,498
Water Services	—	7,224	—	—	—	27,660	122,866	2,098,631	1,879,577	467,500
<b>Total Operating Revenues</b>	<b>54,914</b>	<b>189,028</b>	<b>48,536</b>	<b>1,997,020</b>	<b>550</b>	<b>27,660</b>	<b>1,833,921</b>	<b>2,098,631</b>	<b>10,244,234</b>	<b>4,500,609</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	827,655	951	—	224,684	1,808,423	6,818,084	—
Pumping	32,368	82,049	5,000	67,425	—	—	154,346	—	410,467	214,181
Water Treatment	—	—	11,653	—	—	—	—	—	—	691,350
Administration and General	7,743	—	11,178	160,271	5,136	146,471	599,681	317,593	1,553,158	893,852
Customer Accounts	—	—	1,388	24,381	—	—	4,579	—	101,792	28,889
Transmission and Distribution	—	27,692	10,464	224,551	1,113	100,000	478,045	647,192	615,013	51,234
Depreciation and Amortization	9,757	60,010	15,844	130,826	3,477	—	1,246,395	107,478	827,004	486,114
Other Operating Expenses	—	31,678	—	—	—	—	25,466	—	64,472	—
<b>Total Operating Expenses</b>	<b>49,868</b>	<b>201,429</b>	<b>55,527</b>	<b>1,435,109</b>	<b>10,677</b>	<b>246,471</b>	<b>2,733,196</b>	<b>2,880,686</b>	<b>10,389,990</b>	<b>2,365,620</b>
<b>Operating Income (Loss)</b>	<b>5,046</b>	<b>(12,401)</b>	<b>(6,991)</b>	<b>561,911</b>	<b>(10,127)</b>	<b>(218,811)</b>	<b>(899,275)</b>	<b>(782,055)</b>	<b>(145,756)</b>	<b>2,134,989</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,050	613	572	13,093	3,372	—	127,596	179,102	700,957	167,610
Rents, Leases, and Franchises	—	4,140	—	24,965	8,390	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	5,532	—	—	—	—	165,609	—	156,845	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	16	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	2	—	—	—	—	—	—	—	—
State	—	120	—	—	—	94,506	2,680	—	2,133	—
Other Governmental Agencies	—	—	—	—	—	101,885	—	—	—	—
Other Non-Operating Revenues	—	—	288	—	—	—	86,660	—	74,228	11,919
<b>Total Non-Operating Revenues</b>	<b>3,050</b>	<b>10,423</b>	<b>860</b>	<b>38,058</b>	<b>11,762</b>	<b>196,391</b>	<b>382,545</b>	<b>179,102</b>	<b>934,163</b>	<b>179,529</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	10,525	1,692	—	—	—	14,046	46,256	—	494,082
Other Non-Operating Expenses	—	—	—	50,992	—	—	9,125	247	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$10,525</b>	<b>\$1,692</b>	<b>\$50,992</b>	<b>\$—</b>	<b>\$—</b>	<b>\$23,171</b>	<b>\$46,503</b>	<b>\$—</b>	<b>\$494,082</b>
<b>Non-Operating Income (Loss)</b>	<b>3,050</b>	<b>(102)</b>	<b>(832)</b>	<b>(12,934)</b>	<b>11,762</b>	<b>196,391</b>	<b>359,374</b>	<b>132,599</b>	<b>934,163</b>	<b>(314,553)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>8,096</b>	<b>(12,503)</b>	<b>(7,823)</b>	<b>548,977</b>	<b>1,635</b>	<b>(22,420)</b>	<b>(539,901)</b>	<b>(649,456)</b>	<b>788,407</b>	<b>1,820,436</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	218,662
<b>Net Income (Loss)</b>	<b>\$8,096</b>	<b>\$(12,503)</b>	<b>\$(7,823)</b>	<b>\$548,977</b>	<b>\$1,635</b>	<b>\$(22,420)</b>	<b>\$(539,901)</b>	<b>\$(649,456)</b>	<b>\$788,407</b>	<b>\$1,601,774</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Running Springs Water District	Russell Valley Municipal Water District	Russian River County Water District	Sacramento Suburban Water District	Salyer Water District	San Ardo Water District	San Benito County Water District	San Bernardino Valley Municipal Water District	San Diego County Water Authority	San Dieguito Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,119,748	\$—	\$265,000	\$10,174,373	\$—	\$26,798	\$—	\$—	\$—	\$3,711,096
Business	—	—	—	6,864,385	—	8,896	—	—	—	777,398
Industrial	—	—	—	—	—	1,045	325,350	—	—	22,201
Irrigation	—	—	—	—	—	—	1,561,653	—	—	1,055,988
Sales for Resale	—	—	—	—	—	—	5,044	12,605,038	283,043,676	—
All Other Sales	—	—	—	—	—	1,275	322,483	—	—	—
Water Services	232,832	—	55,059	787,320	—	—	409,057	—	47,139,594	2,227,915
<b>Total Operating Revenues</b>	<b>1,352,580</b>	<b>—</b>	<b>320,059</b>	<b>17,826,078</b>	<b>—</b>	<b>38,014</b>	<b>2,623,587</b>	<b>12,605,038</b>	<b>330,183,270</b>	<b>7,794,598</b>
<b>Operating Expenses</b>										
Source of Supply	518,871	—	—	1,760,547	—	—	2,365,074	12,055,417	224,346,665	—
Pumping	68,922	—	—	2,344,907	—	9,129	161,108	—	—	5,674
Water Treatment	50,015	—	—	635,661	—	—	—	—	—	3,748,481
Administration and General	592,719	—	282,722	3,213,441	—	24,574	1,401,520	12,168,992	15,744,910	1,184,142
Customer Accounts	66,510	—	—	1,009,495	—	—	97,963	—	—	478,161
Transmission and Distribution	108,543	—	—	3,392,470	—	—	352,905	—	9,056,786	1,545,224
Depreciation and Amortization	197,370	—	—	15,387,474	—	2,769	724,526	3,739,407	17,466,994	1,181,645
Other Operating Expenses	944	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,603,894</b>	<b>—</b>	<b>282,722</b>	<b>27,743,995</b>	<b>—</b>	<b>36,472</b>	<b>5,103,096</b>	<b>27,963,816</b>	<b>266,615,355</b>	<b>8,143,327</b>
<b>Operating Income (Loss)</b>	<b>(251,314)</b>	<b>—</b>	<b>37,337</b>	<b>(9,917,917)</b>	<b>—</b>	<b>1,542</b>	<b>(2,479,509)</b>	<b>(15,358,778)</b>	<b>63,567,915</b>	<b>(348,729)</b>
<b>Non-Operating Revenues</b>										
Interest Income	55,743	2,288	5,657	911,233	—	1,838	611,012	1,794,968	19,954,975	579,546
Rents, Leases, and Franchises	—	—	—	188,847	—	6,509	12,442	8,034	—	79,016
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	346,179	51,687	—	—	—	—	941,798	4,210,075	6,309,242	414,276
Voter Approved Taxes	—	3,063	—	—	—	—	3,749,350	23,986,583	1,668,321	—
Property Assessments	—	—	—	87,436	2,000	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	2,268,027	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	76,354	—	—	—
State	7,065	738	—	—	—	—	13,882	793,413	101,546	6,118
Other Governmental Agencies	—	—	—	—	—	—	5,184	3,137,611	—	—
Other Non-Operating Revenues	3,852	—	—	972,363	—	922	12,560	1,043,319	11,852,384	1,138,865
<b>Total Non-Operating Revenues</b>	<b>412,839</b>	<b>57,776</b>	<b>5,657</b>	<b>2,159,879</b>	<b>2,000</b>	<b>9,269</b>	<b>5,422,582</b>	<b>37,242,030</b>	<b>39,886,468</b>	<b>2,217,821</b>
<b>Non-Operating Expenses</b>										
Interest Expense	57,299	—	—	4,302,583	—	—	229,330	262,490	25,603,186	776,339
Other Non-Operating Expenses	—	24,851	—	283,209	1,498	—	5,382	—	14,317,565	86,520
<b>Total Non-Operating Expenses</b>	<b>\$57,299</b>	<b>\$24,851</b>	<b>\$—</b>	<b>\$4,585,792</b>	<b>\$1,498</b>	<b>\$—</b>	<b>\$234,712</b>	<b>\$262,490</b>	<b>\$39,920,751</b>	<b>\$862,859</b>
<b>Non-Operating Income (Loss)</b>	<b>355,540</b>	<b>32,925</b>	<b>5,657</b>	<b>(2,425,913)</b>	<b>502</b>	<b>9,269</b>	<b>5,187,870</b>	<b>36,979,540</b>	<b>(34,283)</b>	<b>1,354,962</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>104,226</b>	<b>32,925</b>	<b>42,994</b>	<b>(12,343,830)</b>	<b>502</b>	<b>10,811</b>	<b>2,708,361</b>	<b>21,620,762</b>	<b>63,533,632</b>	<b>1,006,233</b>
Operating Transfers In	86,942	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$191,168</b>	<b>\$32,925</b>	<b>\$42,994</b>	<b>\$(12,343,830)</b>	<b>\$502</b>	<b>\$10,811</b>	<b>\$2,708,361</b>	<b>\$21,620,762</b>	<b>\$63,533,632</b>	<b>\$1,006,233</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Gabriel Basin Water Quality Authority	San Gabriel County Water District	San Gabriel Valley Municipal Water District	San Gorgonio Pass Water Agency	San Joaquin River Exchange Contractors Water Authority	San Joaquin Waterworks District No. 2 (San Joaquin)	San Juan Basin Authority	San Juan Suburban Water District	San Lorenzo Valley County Water	San Lucas County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$2,331,461	\$—	\$—	\$—	\$—	\$—	\$4,168,108	\$2,931,680	\$47,485
Business	—	621,723	—	—	—	—	—	494,865	—	—
Industrial	—	155,431	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	8,216,803	—	—	277,681	—	—
Sales for Resale	—	—	1,737,740	—	—	—	—	3,059,650	—	—
All Other Sales	—	221,525	—	—	—	—	—	1,661,976	34,155	—
Water Services	15,923,733	873,480	34,728	—	—	33,245	270,000	51,577	276,974	2,505
<b>Total Operating Revenues</b>	<b>15,923,733</b>	<b>4,203,620</b>	<b>1,772,468</b>	<b>—</b>	<b>8,216,803</b>	<b>33,245</b>	<b>270,000</b>	<b>9,713,857</b>	<b>3,242,809</b>	<b>49,990</b>
<b>Operating Expenses</b>										
Source of Supply	—	300,543	5,495,216	—	8,216,803	—	—	2,644,823	—	—
Pumping	—	729,277	—	—	—	7,100	—	598,394	—	6,021
Water Treatment	15,274,597	21,018	—	—	—	2,128	—	1,518,716	—	3,013
Administration and General	670,180	831,580	1,285,709	929,446	980,897	4,248	215,118	2,033,951	—	24,223
Customer Accounts	—	221,922	—	—	—	—	—	550,880	—	—
Transmission and Distribution	—	231,525	—	—	—	30,514	—	1,480,290	—	8,991
Depreciation and Amortization	641,605	490,941	483,644	16,157	—	—	50,897	2,079,259	709,907	2,361
Other Operating Expenses	—	—	—	—	—	—	—	845,564	2,722,200	—
<b>Total Operating Expenses</b>	<b>16,586,382</b>	<b>2,826,806</b>	<b>7,264,569</b>	<b>945,603</b>	<b>9,197,700</b>	<b>43,990</b>	<b>266,015</b>	<b>11,751,877</b>	<b>3,432,107</b>	<b>44,609</b>
<b>Operating Income (Loss)</b>	<b>(662,649)</b>	<b>1,376,814</b>	<b>(5,492,101)</b>	<b>(945,603)</b>	<b>(980,897)</b>	<b>(10,745)</b>	<b>3,985</b>	<b>(2,038,020)</b>	<b>(189,298)</b>	<b>5,381</b>
<b>Non-Operating Revenues</b>										
Interest Income	102,263	192,173	808,456	225,921	11,901	168	248,672	474,741	683,674	170
Rents, Leases, and Franchises	—	4,860	—	—	—	—	12,450	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	1,902,848	933,431	—	1,600	—	763,260	332,159	—
Voter Approved Taxes	—	—	2,764,218	4,403,097	—	—	—	1,339,782	—	2,996
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	263,402	—
State	—	—	64,156	136,173	—	30	—	38,817	5,500	84
Other Governmental Agencies	71,981	—	—	—	941,106	—	—	—	—	—
Other Non-Operating Revenues	—	16,476	—	2,297	13,378	—	—	712,445	345,010	—
<b>Total Non-Operating Revenues</b>	<b>174,244</b>	<b>213,509</b>	<b>5,539,678</b>	<b>5,700,919</b>	<b>966,385</b>	<b>1,798</b>	<b>261,122</b>	<b>3,329,045</b>	<b>1,629,745</b>	<b>3,250</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	360,621	—	—	—	—	593,099	405,597	390,883	532
Other Non-Operating Expenses	—	6,148	43,149	26,098	—	—	—	22,868	71,142	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$366,769</b>	<b>\$43,149</b>	<b>\$26,098</b>	<b>\$—</b>	<b>\$—</b>	<b>\$593,099</b>	<b>\$428,465</b>	<b>\$462,025</b>	<b>\$532</b>
<b>Non-Operating Income (Loss)</b>	<b>174,244</b>	<b>(153,260)</b>	<b>5,496,529</b>	<b>5,674,821</b>	<b>966,385</b>	<b>1,798</b>	<b>(331,977)</b>	<b>2,900,580</b>	<b>1,167,720</b>	<b>2,718</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(488,405)</b>	<b>1,223,554</b>	<b>4,428</b>	<b>4,729,218</b>	<b>(14,512)</b>	<b>(8,947)</b>	<b>(327,992)</b>	<b>862,560</b>	<b>978,422</b>	<b>8,099</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(488,405)</b>	<b>\$1,223,554</b>	<b>\$4,428</b>	<b>\$4,729,218</b>	<b>\$(14,512)</b>	<b>\$(8,947)</b>	<b>\$(327,992)</b>	<b>\$862,560</b>	<b>\$978,422</b>	<b>\$8,099</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	San Luis and Delta-Mendota Water Authority	San Luis Obispo County Flood Control and Water Conservation District	San Luis Rey Municipal Water District	San Luis Water District	San Miguel Community Services District	San Simeon Acres Community Services District	Santa Ana Watershed Project Authority	Santa Clara Valley Water District	Santa Fe Irrigation District	Santa Lucia Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$2,479	\$—	\$—	\$230,274	\$204,789	\$—	\$6,350,059	\$6,953,280	\$21,167
Business	—	—	—	—	—	—	—	—	582,013	—
Industrial	19,350	—	—	56,201	—	—	—	—	—	—
Irrigation	—	—	—	4,920,592	—	—	—	1,543,635	588,141	174,000
Sales for Resale	—	8,493,416	—	—	—	—	1,837,402	86,657,856	29,206	—
All Other Sales	4,866,268	1,435,219	—	—	—	—	—	—	126,280	—
Water Services	1,993,483	—	61,240	1,702,386	265,669	33,534	966,364	8,804,152	1,420,215	20,000
<b>Total Operating Revenues</b>	<b>6,879,101</b>	<b>9,931,114</b>	<b>61,240</b>	<b>6,679,179</b>	<b>495,943</b>	<b>238,323</b>	<b>2,803,766</b>	<b>103,355,702</b>	<b>9,699,135</b>	<b>215,167</b>
<b>Operating Expenses</b>										
Source of Supply	1,702,094	2,494,663	—	5,630,304	—	—	—	50,469,196	4,755,276	—
Pumping	—	300,694	—	110,821	—	—	—	7,942,102	—	—
Water Treatment	—	1,433,668	—	—	67,176	29,396	1,504,719	18,922,732	1,483,055	196,279
Administration and General	5,038,198	396,248	39,823	638,347	31,389	27,136	1,322,184	20,266,990	1,430,134	510,261
Customer Accounts	—	—	—	—	—	—	—	2,011,277	251,884	—
Transmission and Distribution	—	3,262,455	—	761,068	—	98,412	—	1,581,235	1,958,095	907,291
Depreciation and Amortization	68,084	459,046	567	711,504	61,007	21,506	532,669	9,857,538	953,371	21,218
Other Operating Expenses	—	1,545,494	—	—	—	—	1,437,422	—	—	445,832
<b>Total Operating Expenses</b>	<b>6,808,376</b>	<b>9,892,268</b>	<b>40,390</b>	<b>7,852,044</b>	<b>159,572</b>	<b>176,450</b>	<b>4,796,994</b>	<b>111,051,070</b>	<b>10,831,815</b>	<b>2,080,881</b>
<b>Operating Income (Loss)</b>	<b>70,725</b>	<b>38,846</b>	<b>20,850</b>	<b>(1,172,865)</b>	<b>336,371</b>	<b>61,873</b>	<b>(1,993,228)</b>	<b>(7,695,368)</b>	<b>(1,132,680)</b>	<b>(1,865,714)</b>
<b>Non-Operating Revenues</b>										
Interest Income	235,364	810,360	317	622,323	—	8,196	55,150	8,105,979	1,001,615	766
Rents, Leases, and Franchises	—	15,123	—	—	—	—	—	35,299	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	872,763	996	—	—	11,024	—	3,015,300	649,720	—
Voter Approved Taxes	—	1,696,183	—	—	—	—	—	13,189,094	—	—
Property Assessments	—	—	—	1,613,900	—	—	—	—	—	2,121,000
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	4,233	—	—	8	—	—	—	15,600
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	430,845	12	—	—	156	15,181,027	34,107	12,295	—
Other Governmental Agencies	—	95,000	—	—	—	—	1,719,515	548,446	—	—
Other Non-Operating Revenues	—	71,940	—	106,492	—	—	—	4,397,276	106,778	—
<b>Total Non-Operating Revenues</b>	<b>235,364</b>	<b>3,992,214</b>	<b>5,558</b>	<b>2,342,715</b>	<b>—</b>	<b>19,384</b>	<b>16,955,692</b>	<b>29,325,501</b>	<b>1,770,408</b>	<b>2,137,366</b>
<b>Non-Operating Expenses</b>										
Interest Expense	2,284	1,527,067	—	657,707	59,151	—	15,366,376	5,166,475	451,727	—
Other Non-Operating Expenses	—	—	—	462,710	—	962	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$2,284</b>	<b>\$1,527,067</b>	<b>\$—</b>	<b>\$1,120,417</b>	<b>\$59,151</b>	<b>\$962</b>	<b>\$15,366,376</b>	<b>\$5,166,475</b>	<b>\$451,727</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>233,080</b>	<b>2,465,147</b>	<b>5,558</b>	<b>1,222,298</b>	<b>(59,151)</b>	<b>18,422</b>	<b>1,589,316</b>	<b>24,159,026</b>	<b>1,318,681</b>	<b>2,137,366</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>303,805</b>	<b>2,503,993</b>	<b>26,408</b>	<b>49,433</b>	<b>277,220</b>	<b>80,295</b>	<b>(403,912)</b>	<b>16,463,658</b>	<b>186,001</b>	<b>271,652</b>
Operating Transfers In	—	6,861	—	—	—	—	8,990,963	683,800	110,475	—
Operating Transfers Out	—	290,451	—	—	—	80,295	—	354,000	—	—
<b>Net Income (Loss)</b>	<b>\$303,805</b>	<b>\$2,220,403</b>	<b>\$26,408</b>	<b>\$49,433</b>	<b>\$277,220</b>	<b>\$—</b>	<b>\$8,587,051</b>	<b>\$16,793,458</b>	<b>\$296,476</b>	<b>\$271,652</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Santa Margarita Water District	Santa Nella County Water District	Santiago Aqueduct Commission	Santiago County Water District	Saliva-Los Angeles County Water District	Saucelito Irrigation District	Sawyers Bar County Water District	Scott Valley Irrigation District	Scotts Valley Water Conservation District	Scotts Valley Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$15,716,111	\$109,104	\$—	\$392,394	\$699,429	\$—	\$4,042	\$—	\$—	\$2,461,919
Business	1,569,287	165,800	—	—	—	—	—	—	—	273,547
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	6,132,146	—	—	—	—	1,471,980	—	—	—	—
Sales for Resale	—	—	772,103	—	—	—	—	—	—	—
All Other Sales	591,305	—	—	—	26,749	—	—	—	—	123,136
Water Services	5,106,237	—	80,794	489,618	—	195,244	—	24,881	—	—
<b>Total Operating Revenues</b>	<b>29,115,086</b>	<b>274,904</b>	<b>852,897</b>	<b>882,012</b>	<b>726,178</b>	<b>1,667,224</b>	<b>4,042</b>	<b>24,881</b>	<b>—</b>	<b>2,858,602</b>
<b>Operating Expenses</b>										
Source of Supply	14,440,593	77,022	758,338	106,632	173,023	1,279,917	—	—	—	—
Pumping	2,663,532	—	—	78,168	56,920	48,308	—	456	—	713,539
Water Treatment	2,481,740	—	—	—	913	—	1,239	—	—	234,938
Administration and General	9,891,937	129,040	47,248	141,273	398,912	324,931	2,061	7,130	—	1,401,577
Customer Accounts	—	—	—	—	—	—	—	—	—	63,605
Transmission and Distribution	1,978,716	137,834	39,095	535,700	—	128,657	—	15,497	—	190,265
Depreciation and Amortization	6,433,240	143,837	5,270	141,177	61,017	91,130	5,137	—	—	964,965
Other Operating Expenses	—	—	—	—	—	—	588	10,552	—	135,690
<b>Total Operating Expenses</b>	<b>37,889,758</b>	<b>487,733</b>	<b>849,951</b>	<b>1,002,950</b>	<b>690,785</b>	<b>1,872,943</b>	<b>9,025</b>	<b>33,635</b>	<b>—</b>	<b>3,704,579</b>
<b>Operating Income (Loss)</b>	<b>(8,774,672)</b>	<b>(212,829)</b>	<b>2,946</b>	<b>(120,938)</b>	<b>35,393</b>	<b>(205,719)</b>	<b>(4,983)</b>	<b>(8,754)</b>	<b>—</b>	<b>(845,977)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,908,414	27,726	5,480	182,967	3,297	98,620	557	330	399	66,685
Rents, Leases, and Franchises	—	1,620	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	2,713,810	21,269	—	159,922	—	—	—	1,485	—	481,476
Voter Approved Taxes	18,216,520	—	—	—	—	—	—	—	—	—
Property Assessments	—	55,713	—	—	—	97,074	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	5,273	—	5,619	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	20,000	—	—	—	—
State	35,139	1,135	—	1,954	—	—	—	38	—	6,378
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	9,627
Other Non-Operating Revenues	—	—	—	—	—	151	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>24,873,883</b>	<b>107,463</b>	<b>5,480</b>	<b>350,116</b>	<b>3,297</b>	<b>221,464</b>	<b>557</b>	<b>1,853</b>	<b>399</b>	<b>564,166</b>
<b>Non-Operating Expenses</b>										
Interest Expense	12,927,500	—	—	108,258	—	—	—	—	—	456,725
Other Non-Operating Expenses	—	—	—	1,704	—	403	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$12,927,500</b>	<b>\$—</b>	<b>\$—</b>	<b>\$109,962</b>	<b>\$—</b>	<b>\$403</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$456,725</b>
<b>Non-Operating Income (Loss)</b>	<b>11,946,383</b>	<b>107,463</b>	<b>5,480</b>	<b>240,154</b>	<b>3,297</b>	<b>221,061</b>	<b>557</b>	<b>1,853</b>	<b>399</b>	<b>107,441</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>3,171,711</b>	<b>(105,366)</b>	<b>8,426</b>	<b>119,216</b>	<b>38,690</b>	<b>15,342</b>	<b>(4,426)</b>	<b>(6,901)</b>	<b>399</b>	<b>(738,536)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$3,171,711</b>	<b>\$(105,366)</b>	<b>\$8,426</b>	<b>\$119,216</b>	<b>\$38,690</b>	<b>\$15,342</b>	<b>\$(4,426)</b>	<b>\$(6,901)</b>	<b>\$399</b>	<b>\$(738,536)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Seeley County Water District	Semitropic Water Storage District	Serrano Irrigation District	Shaded Terrace Maintenance District (San Joaquin)	Shafter-Wasco Irrigation District	Shasta Community Services District	Sierra Cedars Community Services District	Sierra County Waterworks No. 1 (Sierra)	Sierra Highlands Community Services District	Sierra Lakes County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$192,587	\$—	\$2,771,137	\$—	\$—	\$284,814	\$—	\$7,432	\$56,543	\$248,627
Business	25,000	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	6,752,236	6,253	—	2,557,672	—	—	—	—	—
Sales for Resale	—	—	575,528	—	—	—	—	—	—	—
All Other Sales	12,000	612,669	—	—	—	79,231	—	—	—	—
Water Services	—	7,729,999	—	12	662,090	—	40,818	—	—	179,015
<b>Total Operating Revenues</b>	<b>229,587</b>	<b>15,094,904</b>	<b>3,352,918</b>	<b>12</b>	<b>3,219,762</b>	<b>364,045</b>	<b>40,818</b>	<b>7,432</b>	<b>56,543</b>	<b>427,642</b>
<b>Operating Expenses</b>										
Source of Supply	58,756	5,585,661	1,041,251	—	2,483,790	26,456	—	—	—	1,313
Pumping	—	3,488,366	549,562	6,364	—	8,799	2,095	—	—	33,336
Water Treatment	15,684	—	167,424	—	—	7,585	12,027	—	—	20,614
Administration and General	120,484	1,304,627	1,219,093	2,570	496,540	211,778	21,018	11,226	20,081	127,108
Customer Accounts	—	75,484	—	—	—	—	—	—	—	—
Transmission and Distribution	—	1,789,572	554,779	7,680	389,708	11,431	—	4,927	63,123	201,626
Depreciation and Amortization	34,157	3,570,972	467,908	—	245,336	35,556	18,534	—	3,192	74,166
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>229,081</b>	<b>15,814,682</b>	<b>4,000,017</b>	<b>16,614</b>	<b>3,615,374</b>	<b>301,605</b>	<b>53,674</b>	<b>16,153</b>	<b>86,396</b>	<b>458,163</b>
<b>Operating Income (Loss)</b>	<b>506</b>	<b>(719,778)</b>	<b>(647,099)</b>	<b>(16,602)</b>	<b>(395,612)</b>	<b>62,440</b>	<b>(12,856)</b>	<b>(8,721)</b>	<b>(29,853)</b>	<b>(30,521)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	549,921	67,921	3,920	68,640	13,821	1,557	1,922	—	8,940
Rents, Leases, and Franchises	3,957	—	—	—	—	2,845	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	2,432	—	—	15,467	20,367	—	68,252
Voter Approved Taxes	3,821	—	—	—	536,996	—	—	844	—	—
Property Assessments	8,000	2,378,898	—	41,904	—	—	11,893	—	—	36,245
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	996,168	—	—	—	—	—	100	3,870	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	500	—	—	48	—	—	—	361	—	843
Other Governmental Agencies	—	—	—	—	—	—	—	1,452	—	—
Other Non-Operating Revenues	—	66,356	781,414	—	22,626	2,769	—	—	—	—
<b>Total Non-Operating Revenues</b>	<b>16,278</b>	<b>3,991,343</b>	<b>849,335</b>	<b>48,304</b>	<b>628,262</b>	<b>19,435</b>	<b>28,917</b>	<b>25,046</b>	<b>3,870</b>	<b>114,280</b>
<b>Non-Operating Expenses</b>										
Interest Expense	8,986	1,754,076	239,244	15,170	85,733	—	—	612	—	60,785
Other Non-Operating Expenses	—	—	777,331	5,855	—	—	—	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$8,986</b>	<b>\$1,754,076</b>	<b>\$1,016,575</b>	<b>\$21,025</b>	<b>\$85,733</b>	<b>\$—</b>	<b>\$—</b>	<b>\$612</b>	<b>\$—</b>	<b>\$60,785</b>
<b>Non-Operating Income (Loss)</b>	<b>7,292</b>	<b>2,237,267</b>	<b>(167,240)</b>	<b>27,279</b>	<b>542,529</b>	<b>19,435</b>	<b>28,917</b>	<b>24,434</b>	<b>3,870</b>	<b>53,495</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>7,798</b>	<b>1,517,489</b>	<b>(814,339)</b>	<b>10,677</b>	<b>146,917</b>	<b>81,875</b>	<b>16,061</b>	<b>15,713</b>	<b>(25,983)</b>	<b>22,974</b>
Operating Transfers In	—	—	—	1,000	—	—	6,128	—	—	—
Operating Transfers Out	—	—	—	1,000	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$7,798</b>	<b>\$1,517,489</b>	<b>\$(814,339)</b>	<b>\$10,677</b>	<b>\$146,917</b>	<b>\$81,875</b>	<b>\$22,189</b>	<b>\$15,713</b>	<b>\$(25,983)</b>	<b>\$22,974</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sierra North Community Service District	Sierra Valley Groundwater Management District	Sierraville Public Utility District	Skyline County Water District	Solano County Water Agency	Solano Irrigation District	Solano Water Authority	Sonoma County Water Agency	Sonoma Mountain County Water District	Soquel Creek Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$6,040	\$—	\$49,074	\$770,653	\$—	\$397,454	\$—	\$—	\$27,765	\$2,881,412
Business	—	—	—	—	—	2,077,009	—	—	—	1,774,572
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	—	—	—	—	—	72,184	—	—
Sales for Resale	—	—	—	—	2,370,646	—	—	24,367,558	—	13,840
All Other Sales	—	—	—	45,224	—	—	—	3,694,052	425	—
Water Services	—	16,499	—	—	—	6,202,132	—	1,326,719	—	2,248,227
<b>Total Operating Revenues</b>	<b>6,040</b>	<b>16,499</b>	<b>49,074</b>	<b>815,877</b>	<b>2,370,646</b>	<b>8,676,595</b>	<b>—</b>	<b>29,460,513</b>	<b>28,190</b>	<b>6,918,051</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	—	76,504	7,509,984	502,334	131,339	4,718,143	—	109,870
Pumping	2,895	—	2,450	105,952	—	811,558	—	8,773,195	2,610	866,603
Water Treatment	—	—	—	—	—	—	—	1,394,489	—	239,687
Administration and General	4,235	39,078	45,123	462,646	887,511	1,320,383	—	2,232,746	33,445	2,195,650
Customer Accounts	—	—	—	—	—	1,269,992	—	770,789	—	389,792
Transmission and Distribution	—	—	9,400	—	3,860,010	455,433	—	5,394,535	—	511,183
Depreciation and Amortization	1,029	—	—	117,481	122,315	1,345,390	—	3,268,343	4,979	1,400,115
Other Operating Expenses	—	235,429	—	—	—	—	—	1,408,345	—	—
<b>Total Operating Expenses</b>	<b>8,159</b>	<b>274,507</b>	<b>56,973</b>	<b>762,583</b>	<b>12,379,820</b>	<b>5,705,090</b>	<b>131,339</b>	<b>27,960,585</b>	<b>41,034</b>	<b>5,712,900</b>
<b>Operating Income (Loss)</b>	<b>(2,119)</b>	<b>(258,008)</b>	<b>(7,899)</b>	<b>53,294</b>	<b>(10,009,174)</b>	<b>2,971,505</b>	<b>(131,339)</b>	<b>1,499,928</b>	<b>(12,844)</b>	<b>1,205,151</b>
<b>Non-Operating Revenues</b>										
Interest Income	299	284	107	10,821	241,644	487,104	1,578	1,546,910	1,981	138,555
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	14,400
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	11,576	122,997	3,645,897	355,787	—	—	3,912	—
Voter Approved Taxes	—	—	—	—	5,512,041	—	—	—	—	—
Property Assessments	—	—	—	—	453,586	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	267,303	—	—
State	—	250,000	222	1,176	1,273,820	13,232	—	1,053,152	49	—
Other Governmental Agencies	—	20,135	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	2,513	595,826	532,060	—	126,925	112	34,975
<b>Total Non-Operating Revenues</b>	<b>299</b>	<b>270,419</b>	<b>11,905</b>	<b>137,507</b>	<b>11,722,814</b>	<b>1,388,183</b>	<b>1,578</b>	<b>2,994,290</b>	<b>6,054</b>	<b>187,930</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	11,159	20,550	—	93,329	—	5,501	—	590,367
Other Non-Operating Expenses	—	—	—	—	—	163,833	—	30,773	—	62,588
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$11,159</b>	<b>\$20,550</b>	<b>\$—</b>	<b>\$257,162</b>	<b>\$—</b>	<b>\$36,274</b>	<b>\$—</b>	<b>\$652,955</b>
<b>Non-Operating Income (Loss)</b>	<b>299</b>	<b>270,419</b>	<b>746</b>	<b>116,957</b>	<b>11,722,814</b>	<b>1,131,021</b>	<b>1,578</b>	<b>2,958,016</b>	<b>6,054</b>	<b>(465,025)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(1,820)</b>	<b>12,411</b>	<b>(7,153)</b>	<b>170,251</b>	<b>1,713,640</b>	<b>4,102,526</b>	<b>(129,761)</b>	<b>4,457,944</b>	<b>(6,790)</b>	<b>740,126</b>
Operating Transfers In	—	—	—	—	19,527	—	—	4,080,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(1,820)</b>	<b>\$12,411</b>	<b>\$(7,153)</b>	<b>\$170,251</b>	<b>\$1,733,167</b>	<b>\$4,102,526</b>	<b>\$(129,761)</b>	<b>\$8,537,944</b>	<b>\$(6,790)</b>	<b>\$740,126</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	South Bay Irrigation District	South Coast Water District	South Dos Palos County Water District	South Feather Water and Power Agency	South Fork Irrigation District	South Montebello Irrigation District	South San Joaquin Irrigation District	South Sutter Water District	South Tahoe Public Utility District	South Yuba Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$9,033,480	\$33,160	\$2,060,041	\$—	\$753,433	\$—	\$—	\$4,182,993	\$—
Business	—	470,758	—	—	—	990,650	—	—	1,821,165	—
Industrial	—	—	—	—	—	80,967	—	—	—	—
Irrigation	—	746,550	—	234,603	—	—	1,341,749	1,116,017	—	—
Sales for Resale	—	4,618	—	—	—	—	1,587,767	1,200	—	—
All Other Sales	—	—	—	1,888,646	—	210,867	127,356	—	2,196	—
Water Services	—	103,374	—	—	169,578	—	279,045	54,701	2,112,424	200,220
<b>Total Operating Revenues</b>	<b>—</b>	<b>10,358,780</b>	<b>33,160</b>	<b>4,183,290</b>	<b>169,578</b>	<b>2,035,917</b>	<b>3,335,917</b>	<b>1,171,918</b>	<b>8,118,778</b>	<b>200,220</b>
<b>Operating Expenses</b>										
Source of Supply	—	4,370,349	—	9,184	—	409,472	63,857	312,484	—	64,278
Pumping	—	167,239	—	—	—	216,751	94,607	—	1,056,362	—
Water Treatment	—	—	—	492,565	—	77,861	—	—	698,747	—
Administration and General	54,557	1,923,281	26,092	1,811,949	180,142	516,071	1,941,334	364,103	2,393,910	85,279
Customer Accounts	—	231,533	—	247,328	—	199,114	—	—	—	—
Transmission and Distribution	—	1,050,520	—	914,007	—	283,706	3,029,271	307,025	1,279,282	42,697
Depreciation and Amortization	—	1,428,830	—	842,601	—	267,490	940,258	155,679	1,088,204	85,006
Other Operating Expenses	—	43,826	—	(179,151)	—	—	403,412	—	—	—
<b>Total Operating Expenses</b>	<b>54,557</b>	<b>9,215,578</b>	<b>26,092</b>	<b>4,138,483</b>	<b>180,142</b>	<b>1,970,465</b>	<b>6,472,739</b>	<b>1,139,291</b>	<b>6,516,505</b>	<b>277,260</b>
<b>Operating Income (Loss)</b>	<b>(54,557)</b>	<b>1,143,202</b>	<b>7,068</b>	<b>44,807</b>	<b>(10,564)</b>	<b>65,452</b>	<b>(3,136,822)</b>	<b>32,627</b>	<b>1,602,273</b>	<b>(77,040)</b>
<b>Non-Operating Revenues</b>										
Interest Income	20,239	373,122	2,942	178,509	73	9,767	881,414	100,920	1,272,212	10,178
Rents, Leases, and Franchises	—	263,469	—	—	—	—	—	238,993	12,222	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	1,246,404	4,104	301,725	—	—	2,057,554	—	—	—
Voter Approved Taxes	—	779,154	—	—	—	—	—	—	—	—
Property Assessments	—	8,088	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	71,533	—	—	762	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	16,160	—
State	—	27,842	449	8,089	—	—	41,816	—	20,283	—
Other Governmental Agencies	—	—	—	—	—	—	—	(32,413)	209,770	4,651
Other Non-Operating Revenues	—	475,751	—	199,812	3,312	12,315	2,041,578	36,863	32,527,657	529,599
<b>Total Non-Operating Revenues</b>	<b>20,239</b>	<b>3,245,363</b>	<b>7,495</b>	<b>688,135</b>	<b>4,147</b>	<b>22,082</b>	<b>5,022,362</b>	<b>344,363</b>	<b>34,058,304</b>	<b>544,428</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,057,923	—	335,898	—	154,594	—	—	573,336	—
Other Non-Operating Expenses	—	22,393	—	—	—	160,463	—	—	10,046,911	525,886
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,080,316</b>	<b>\$—</b>	<b>\$335,898</b>	<b>\$—</b>	<b>\$315,057</b>	<b>\$—</b>	<b>\$—</b>	<b>\$10,620,247</b>	<b>\$525,886</b>
<b>Non-Operating Income (Loss)</b>	<b>20,239</b>	<b>2,165,047</b>	<b>7,495</b>	<b>352,237</b>	<b>4,147</b>	<b>(292,975)</b>	<b>5,022,362</b>	<b>344,363</b>	<b>23,438,057</b>	<b>18,542</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(34,318)</b>	<b>3,308,249</b>	<b>14,563</b>	<b>397,044</b>	<b>(6,417)</b>	<b>(227,523)</b>	<b>1,885,540</b>	<b>376,990</b>	<b>25,040,330</b>	<b>(58,498)</b>
Operating Transfers In	—	31,969	—	—	—	—	1,517,000	2,903	—	—
Operating Transfers Out	—	—	—	—	—	—	—	361,202	—	—
<b>Net Income (Loss)</b>	<b>\$(34,318)</b>	<b>\$3,340,218</b>	<b>\$14,563</b>	<b>\$397,044</b>	<b>\$(6,417)</b>	<b>\$(227,523)</b>	<b>\$3,402,540</b>	<b>\$18,691</b>	<b>\$25,040,330</b>	<b>\$(58,498)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Southern San Joaquin Municipal Utility District	Spanish Flat Water District	Special Improvement District No. 1	Spring Creek Estates Maintenance District (San Joaquin)	Springville Public Utility District	Squaw Valley Public Service District	St. Johns Water District	Stallion Springs Community Services District	Starlite Community Services District	Stevinson Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$57,585	\$2,846,944	\$—	\$140,996	\$320,607	\$—	\$443,689	\$30,697	\$—
Business	—	61,017	—	—	—	363,013	—	112,043	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	5,202,423	—	394,410	—	—	—	27,417	—	—	113,940
Sales for Resale	—	—	1,981,358	—	—	—	—	—	—	—
All Other Sales	—	5,917	28,897	—	400	—	—	—	—	—
Water Services	2,503,418	—	—	—	—	48,866	15,793	96,830	1,486	—
<b>Total Operating Revenues</b>	<b>7,705,841</b>	<b>124,519</b>	<b>5,251,609</b>	<b>—</b>	<b>141,396</b>	<b>732,486</b>	<b>43,210</b>	<b>652,562</b>	<b>32,183</b>	<b>113,940</b>
<b>Operating Expenses</b>										
Source of Supply	4,660,228	1,920	3,385,195	—	—	—	—	133,266	—	—
Pumping	1,136,263	26,710	557,872	4,107	8,161	35,274	—	47,896	—	87,414
Water Treatment	—	30,127	39,137	—	38,912	12,307	12,976	1,653	—	—
Administration and General	638,570	28,685	952,003	1,616	38,911	477,652	23,592	456,676	5,120	56,132
Customer Accounts	—	—	—	—	—	—	—	—	—	—
Transmission and Distribution	769,391	8,618	529,290	6,762	38,911	240,941	34,235	—	11,297	25,066
Depreciation and Amortization	244,984	23,457	477,232	—	88,961	240,753	2,111	137,590	—	378
Other Operating Expenses	—	—	—	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>7,449,436</b>	<b>119,517</b>	<b>5,940,729</b>	<b>12,485</b>	<b>213,856</b>	<b>1,006,927</b>	<b>72,914</b>	<b>777,081</b>	<b>16,417</b>	<b>168,990</b>
<b>Operating Income (Loss)</b>	<b>256,405</b>	<b>5,002</b>	<b>(689,120)</b>	<b>(12,485)</b>	<b>(72,460)</b>	<b>(274,441)</b>	<b>(29,704)</b>	<b>(124,519)</b>	<b>15,766</b>	<b>(55,050)</b>
<b>Non-Operating Revenues</b>										
Interest Income	109,011	377	221,783	1,887	15,241	75,274	10,384	23,097	2,675	—
Rents, Leases, and Franchises	5,400	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	379,716	—	—	3,632	6,864	144,324	—	1	—	4,561
Voter Approved Taxes	—	—	806,108	—	—	—	—	—	—	—
Property Assessments	—	—	—	17,011	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(1)	3	(40)	—	—	—	10
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	5,926	—	—	72	136	2,101	—	2,107	—	93
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	680,341	—	339,910	—	—	9,785	28,797	31,048	—	—
<b>Total Non-Operating Revenues</b>	<b>1,180,394</b>	<b>377</b>	<b>1,367,801</b>	<b>22,601</b>	<b>22,244</b>	<b>231,444</b>	<b>39,181</b>	<b>56,253</b>	<b>2,675</b>	<b>4,664</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	398	231,636	—	28,967	34,329	—	—	—	—
Other Non-Operating Expenses	1,897	—	306,045	—	—	—	—	—	6,941	—
<b>Total Non-Operating Expenses</b>	<b>\$1,897</b>	<b>\$398</b>	<b>\$537,681</b>	<b>\$—</b>	<b>\$28,967</b>	<b>\$34,329</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,941</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,178,497</b>	<b>(21)</b>	<b>830,120</b>	<b>22,601</b>	<b>(6,723)</b>	<b>197,115</b>	<b>39,181</b>	<b>56,253</b>	<b>(4,266)</b>	<b>4,664</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>1,434,902</b>	<b>4,981</b>	<b>141,000</b>	<b>10,116</b>	<b>(79,183)</b>	<b>(77,326)</b>	<b>9,477</b>	<b>(68,266)</b>	<b>11,500</b>	<b>(50,386)</b>
Operating Transfers In	—	—	—	2,412	16,705	796,134	—	—	—	—
Operating Transfers Out	—	—	—	2,412	—	440,962	—	84,270	—	—
<b>Net Income (Loss)</b>	<b>\$1,434,902</b>	<b>\$4,981</b>	<b>\$141,000</b>	<b>\$10,116</b>	<b>\$(62,478)</b>	<b>\$277,846</b>	<b>\$9,477</b>	<b>\$(152,536)</b>	<b>\$11,500</b>	<b>\$(50,386)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Stinson Beach County Water District	Stinson Water District	Stockton-East Water District	Stone Corral Irrigation District	Stony Creek Water District	Stratford Irrigation District	Stratford Public Utility District	Strathmore Public Utility District	Suisun/Solano Water Authority	Sultana Community Services District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$533,835	\$—	\$—	\$—	\$2,053	\$—	\$100,738	\$335,147	\$2,412,192	\$54,601
Business	—	—	—	—	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	215,938	—
Irrigation	—	—	736,066	554,855	14,430	156,110	—	—	5,267	—
Sales for Resale	—	—	8,696,176	—	—	—	—	—	—	—
All Other Sales	362,970	—	—	—	—	—	1,250	72,884	669,925	—
Water Services	—	—	1,028,525	52,019	—	—	—	—	—	—
<b>Total Operating Revenues</b>	<b>896,805</b>	<b>—</b>	<b>10,460,767</b>	<b>606,874</b>	<b>16,483</b>	<b>156,110</b>	<b>101,988</b>	<b>408,031</b>	<b>3,303,322</b>	<b>54,601</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	2,222,914	411,540	12,430	153,119	—	—	75,812	—
Pumping	—	—	—	46,146	—	—	51,527	—	—	13,453
Water Treatment	—	—	2,860,119	—	—	—	1,477	103,036	607,639	8,485
Administration and General	137,877	—	1,748,803	191,272	776	10,519	15,422	37,208	585,148	11,905
Customer Accounts	—	—	—	—	—	—	—	—	447,789	—
Transmission and Distribution	831,524	—	647,685	70,916	—	28,971	20,252	145,968	430,381	8,704
Depreciation and Amortization	141,550	—	2,827,864	125,545	—	1,581	15,316	102,196	816,674	23,420
Other Operating Expenses	—	—	429,491	—	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>1,110,951</b>	<b>—</b>	<b>10,736,876</b>	<b>845,419</b>	<b>13,206</b>	<b>194,190</b>	<b>103,994</b>	<b>388,408</b>	<b>2,963,443</b>	<b>65,967</b>
<b>Operating Income (Loss)</b>	<b>(214,146)</b>	<b>—</b>	<b>(276,109)</b>	<b>(238,545)</b>	<b>3,277</b>	<b>(38,080)</b>	<b>(2,006)</b>	<b>19,623</b>	<b>339,879</b>	<b>(11,366)</b>
<b>Non-Operating Revenues</b>										
Interest Income	23,748	8	11,882,351	15,769	—	11,069	4,135	6,460	206,459	442
Rents, Leases, and Franchises	—	—	—	—	—	—	—	4,121	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	346,078	—	296,068	—	—	—	5,910	53,755	—	2,758
Voter Approved Taxes	35,668	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	113,778	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	4,493	—	—	—	25	—	—
<b>Intergovernmental</b>										
Federal	—	—	114,356	—	—	—	—	—	—	—
State	3,187	—	1,454,594	—	—	—	148	1,133	—	58
Other Governmental Agencies	—	—	—	1,552	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	2,350	—	12,005	—	—
<b>Total Non-Operating Revenues</b>	<b>408,681</b>	<b>8</b>	<b>13,747,369</b>	<b>135,592</b>	<b>—</b>	<b>13,419</b>	<b>10,193</b>	<b>77,499</b>	<b>206,459</b>	<b>3,258</b>
<b>Non-Operating Expenses</b>										
Interest Expense	120,885	—	10,813,425	7,431	—	—	—	46,735	399,906	4,886
Other Non-Operating Expenses	111,168	—	217,617	—	—	—	—	—	12,447	—
<b>Total Non-Operating Expenses</b>	<b>\$232,053</b>	<b>\$—</b>	<b>\$11,031,042</b>	<b>\$7,431</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$46,735</b>	<b>\$412,353</b>	<b>\$4,886</b>
<b>Non-Operating Income (Loss)</b>	<b>176,628</b>	<b>8</b>	<b>2,716,327</b>	<b>128,161</b>	<b>—</b>	<b>13,419</b>	<b>10,193</b>	<b>30,764</b>	<b>(205,894)</b>	<b>(1,628)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(37,518)</b>	<b>8</b>	<b>2,440,218</b>	<b>(110,384)</b>	<b>3,277</b>	<b>(24,661)</b>	<b>8,187</b>	<b>50,387</b>	<b>133,985</b>	<b>(12,994)</b>
Operating Transfers In	—	—	—	—	—	—	18,070	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(37,518)</b>	<b>\$8</b>	<b>\$2,440,218</b>	<b>\$(110,384)</b>	<b>\$3,277</b>	<b>\$(24,661)</b>	<b>\$26,257</b>	<b>\$50,387</b>	<b>\$133,985</b>	<b>\$(12,994)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Sunnyside Maintenance District (San Joaquin)	Sunnyslope County Water District	Sunset Heights Community Services District	Sutter Community Service District	Sutter County Waterworks District No. 1	Sutter Extension Water District	Sweetwater Authority	Sweetwater Springs Water District	Tahoe City Public Utility District	Talmont Resort Improvement District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$1,685,262	\$37,582	\$377,415	\$27,441	\$—	\$20,315,361	\$1,573,570	\$1,449,472	\$108,717
Business	—	—	—	—	—	—	5,368,977	—	286,766	—
Industrial	—	—	—	—	—	—	400,228	—	—	—
Irrigation	—	—	—	—	—	673,156	47,940	—	—	—
Sales for Resale	—	—	—	—	—	—	2,743,538	—	30,342	—
All Other Sales	—	—	—	—	—	—	38,505	—	—	22,000
Water Services	—	58,054	—	262,312	—	—	1,216,437	5,560	163,580	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>1,743,316</b>	<b>37,582</b>	<b>639,727</b>	<b>27,441</b>	<b>673,156</b>	<b>30,130,986</b>	<b>1,579,130</b>	<b>1,930,160</b>	<b>130,717</b>
<b>Operating Expenses</b>										
Source of Supply	9,423	—	8,921	—	—	—	8,086,674	—	—	—
Pumping	370	352,115	168	—	—	108,610	1,103,307	104,886	615,110	23,082
Water Treatment	—	—	1,231	—	—	—	2,645,337	64,446	—	2,073
Administration and General	2,167	439,626	4,773	117,798	36,816	206,742	7,982,539	463,938	334,810	21,067
Customer Accounts	4,969	13,528	1,351	—	—	—	748,282	137,752	—	—
Transmission and Distribution	—	1,235,325	22,918	193,047	—	289,317	3,248,885	572,171	554,448	—
Depreciation and Amortization	—	253,671	—	131,062	54,761	50,449	4,379,825	17,584	620,815	13,819
Other Operating Expenses	—	35,765	—	16,796	—	—	—	—	356,750	58,118
<b>Total Operating Expenses</b>	<b>16,929</b>	<b>2,330,030</b>	<b>39,362</b>	<b>458,703</b>	<b>91,577</b>	<b>655,118</b>	<b>28,194,849</b>	<b>1,360,777</b>	<b>2,481,933</b>	<b>118,159</b>
<b>Operating Income (Loss)</b>	<b>(16,929)</b>	<b>(586,714)</b>	<b>(1,780)</b>	<b>181,024</b>	<b>(64,136)</b>	<b>18,038</b>	<b>1,936,137</b>	<b>218,353</b>	<b>(551,773)</b>	<b>12,558</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,279	122,491	203	30,557	212	55,590	1,410,372	80,571	50,145	5,908
Rents, Leases, and Franchises	—	—	—	—	—	—	—	58,180	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	1,847	—	—	—	—	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	102,974	—
Property Assessments	12,078	—	—	—	—	—	—	—	7,583	32,550
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	11,426	—
State	37	—	—	—	—	—	—	—	938	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	3,382	—
Other Non-Operating Revenues	—	—	—	—	—	—	657,618	23,381	—	4,345
<b>Total Non-Operating Revenues</b>	<b>17,241</b>	<b>122,491</b>	<b>203</b>	<b>30,557</b>	<b>212</b>	<b>55,590</b>	<b>2,067,990</b>	<b>162,132</b>	<b>176,448</b>	<b>42,803</b>
<b>Non-Operating Expenses</b>										
Interest Expense	4,415	75,487	—	122,476	—	—	1,969,233	428,900	86,943	—
Other Non-Operating Expenses	—	29,405	—	162	—	2,840	—	(22,695)	—	—
<b>Total Non-Operating Expenses</b>	<b>\$4,415</b>	<b>\$104,892</b>	<b>\$—</b>	<b>\$122,638</b>	<b>\$—</b>	<b>\$2,840</b>	<b>\$1,969,233</b>	<b>\$406,205</b>	<b>\$86,943</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>12,826</b>	<b>17,599</b>	<b>203</b>	<b>(92,081)</b>	<b>212</b>	<b>52,750</b>	<b>98,757</b>	<b>(244,073)</b>	<b>89,505</b>	<b>42,803</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(4,103)</b>	<b>(569,115)</b>	<b>(1,577)</b>	<b>88,943</b>	<b>(63,924)</b>	<b>70,788</b>	<b>2,034,894</b>	<b>(25,720)</b>	<b>(462,268)</b>	<b>55,361</b>
Operating Transfers In	567	—	3,990	16,567	—	—	—	—	300,000	—
Operating Transfers Out	567	47,432	—	16,567	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(4,103)</b>	<b>\$(616,547)</b>	<b>\$2,413</b>	<b>\$88,943</b>	<b>\$(63,924)</b>	<b>\$70,788</b>	<b>\$2,034,894</b>	<b>\$(25,720)</b>	<b>\$(162,268)</b>	<b>\$55,361</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Tea Pot Dome Water District	Tehachapi - Cummings County Water District	Tehama-Colusa Canal Authority	Tejon-Castac Water District	Templeton Community Services District	Tennant Community Services District	Terra Bella Irrigation District	Teviston Community Services District	Thermalito Irrigation District	Thomes Creek Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$515,856	\$—	\$—	\$1,057,921	\$19,355	\$307,679	\$32,921	\$894,412	\$—
Business	—	—	—	—	—	—	—	3,175	35,265	—
Industrial	—	—	—	—	—	—	—	—	5,460	—
Irrigation	701,284	838,427	—	—	—	—	1,879,350	—	14,380	17,822
Sales for Resale	—	—	—	530,903	—	—	414,000	—	—	—
All Other Sales	150,000	18,671	—	—	—	—	—	—	69,027	—
Water Services	—	4,720	2,848,040	—	20,106	—	784,037	—	179,014	82
<b>Total Operating Revenues</b>	<b>851,284</b>	<b>1,377,674</b>	<b>2,848,040</b>	<b>530,903</b>	<b>1,078,027</b>	<b>19,355</b>	<b>3,385,066</b>	<b>36,096</b>	<b>1,197,558</b>	<b>17,904</b>
<b>Operating Expenses</b>										
Source of Supply	370,296	662,026	—	778,457	—	—	1,363,362	—	7,296	38,160
Pumping	263,372	2,023,552	—	—	—	—	899,183	12,760	114,802	—
Water Treatment	—	—	—	—	—	17,213	81,038	—	108,882	—
Administration and General	63,281	1,498,055	2,566,912	67,980	317,841	—	443,727	9,684	383,480	3,050
Customer Accounts	—	—	—	—	—	—	—	—	30,016	—
Transmission and Distribution	130,217	830,846	—	—	601,654	—	592,057	5,059	184,060	21,524
Depreciation and Amortization	49,742	840,742	—	—	253,225	—	288,920	19,627	147,636	—
Other Operating Expenses	—	—	2,453	—	—	—	—	—	—	547
<b>Total Operating Expenses</b>	<b>876,908</b>	<b>5,855,221</b>	<b>2,569,365</b>	<b>846,437</b>	<b>1,172,720</b>	<b>17,213</b>	<b>3,668,287</b>	<b>47,130</b>	<b>976,172</b>	<b>63,281</b>
<b>Operating Income (Loss)</b>	<b>(25,624)</b>	<b>(4,477,547)</b>	<b>278,675</b>	<b>(315,534)</b>	<b>(94,693)</b>	<b>2,142</b>	<b>(283,221)</b>	<b>(11,034)</b>	<b>221,386</b>	<b>(45,377)</b>
<b>Non-Operating Revenues</b>										
Interest Income	25,934	249	54,973	918	86,649	282	103,061	135	51,354	33,678
Rents, Leases, and Franchises	—	—	3,581	—	—	—	18,337	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	4,336,198	—	—	7,300	200	—	219	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	96,444	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	282,135	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	144	1,883,183	—	—	—	—	—	—	—
State	—	76,979	—	—	104	500	—	—	—	—
Other Governmental Agencies	—	15,600	—	—	—	—	678,125	—	—	—
Other Non-Operating Revenues	4,337	70,161	11,835	—	26,331	—	6,547	—	—	—
<b>Total Non-Operating Revenues</b>	<b>126,779</b>	<b>4,781,466</b>	<b>1,953,572</b>	<b>918</b>	<b>120,384</b>	<b>982</b>	<b>806,070</b>	<b>354</b>	<b>51,354</b>	<b>33,678</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	352,644	—	—	—	1,563	17,261	6,053	41,531	—
Other Non-Operating Expenses	4,803	—	—	—	—	—	26,428	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$4,803</b>	<b>\$352,644</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,563</b>	<b>\$43,689</b>	<b>\$6,053</b>	<b>\$41,531</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>121,976</b>	<b>4,428,822</b>	<b>1,953,572</b>	<b>918</b>	<b>120,384</b>	<b>(581)</b>	<b>762,381</b>	<b>(5,699)</b>	<b>9,823</b>	<b>33,678</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>96,352</b>	<b>(48,725)</b>	<b>2,232,247</b>	<b>(314,616)</b>	<b>25,691</b>	<b>1,561</b>	<b>479,160</b>	<b>(16,733)</b>	<b>231,209</b>	<b>(11,699)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$96,352</b>	<b>\$(48,725)</b>	<b>\$2,232,247</b>	<b>\$(314,616)</b>	<b>\$25,691</b>	<b>\$1,561</b>	<b>\$479,160</b>	<b>\$(16,733)</b>	<b>\$231,209</b>	<b>\$(11,699)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Three Rivers Community Services District	Three Valleys Municipal Water District	Thunderbird County Water District	Tia Juana Valley County Water District	Timber Cove County Water District	Tipton Community Services District	Trabuco Canyon Water District	Tract 92-Community Services District	Tranquillity Irrigation District	Tres Pinos County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$35,146	\$—	\$66,982	\$—	\$21,042	\$181,434	\$2,299,166	\$16,344	\$141,435	\$36,200
Business	—	—	—	—	3,731	—	181,304	—	—	4,080
Industrial	—	—	—	—	—	—	5,078	—	—	—
Irrigation	—	—	—	—	—	—	741,489	—	1,722,391	—
Sales for Resale	—	37,348,851	—	—	—	—	12,264	—	—	—
All Other Sales	—	—	—	—	—	29,861	—	—	—	—
Water Services	—	2,940,592	39,934	184,290	149,180	—	141,594	—	80,682	—
<b>Total Operating Revenues</b>	<b>35,146</b>	<b>40,289,443</b>	<b>106,916</b>	<b>184,290</b>	<b>173,953</b>	<b>211,295</b>	<b>3,380,895</b>	<b>16,344</b>	<b>1,944,508</b>	<b>40,280</b>
<b>Operating Expenses</b>										
Source of Supply	—	34,840,936	8,705	—	448	—	1,235,627	—	260,643	—
Pumping	11,847	—	15,846	—	20,681	69,212	220,135	8,052	327,409	10,357
Water Treatment	807	517,267	—	—	10,874	—	300,740	—	—	—
Administration and General	4,240	1,929,234	13,885	117,848	28,426	40,288	1,499,797	2,133	297,083	9,329
Customer Accounts	—	—	—	—	15,236	—	—	—	—	1,975
Transmission and Distribution	11,498	1,022,616	50,336	—	15,613	19,775	124,072	5,275	430,367	3,904
Depreciation and Amortization	4,887	1,591,502	13,426	15,088	101,151	38,870	1,069,200	3,088	183,944	8,173
Other Operating Expenses	—	—	—	—	500	—	—	—	43,034	—
<b>Total Operating Expenses</b>	<b>33,279</b>	<b>39,901,555</b>	<b>102,198</b>	<b>132,936</b>	<b>192,929</b>	<b>168,145</b>	<b>4,449,571</b>	<b>18,548</b>	<b>1,542,480</b>	<b>33,738</b>
<b>Operating Income (Loss)</b>	<b>1,867</b>	<b>387,888</b>	<b>4,718</b>	<b>51,354</b>	<b>(18,976)</b>	<b>43,150</b>	<b>(1,068,676)</b>	<b>(2,204)</b>	<b>402,028</b>	<b>6,542</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,401	658,526	2,838	620	30,634	26,056	331,015	1,735	24,963	2,140
Rents, Leases, and Franchises	—	952,414	—	—	—	—	—	—	132,941	3,450
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	929,975	—	—	—	—	4,124,876	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	322	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	52,368	—	—	—	—	6,733	—	—	—
Other Governmental Agencies	—	87,353	—	—	—	—	13,692	—	—	—
Other Non-Operating Revenues	—	—	1,846	—	—	—	479,352	—	(19,645)	907
<b>Total Non-Operating Revenues</b>	<b>1,401</b>	<b>2,680,636</b>	<b>4,684</b>	<b>620</b>	<b>30,956</b>	<b>26,056</b>	<b>4,955,668</b>	<b>1,735</b>	<b>138,259</b>	<b>6,497</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	1,130,603	6,311	16,607	10,343	—	1,983,350	—	142,850	—
Other Non-Operating Expenses	—	11,390	—	—	—	—	141,046	—	—	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$1,141,993</b>	<b>\$6,311</b>	<b>\$16,607</b>	<b>\$10,343</b>	<b>\$—</b>	<b>\$2,124,396</b>	<b>\$—</b>	<b>\$142,850</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>1,401</b>	<b>1,538,643</b>	<b>(1,627)</b>	<b>(15,987)</b>	<b>20,613</b>	<b>26,056</b>	<b>2,831,272</b>	<b>1,735</b>	<b>(4,591)</b>	<b>6,497</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>3,268</b>	<b>1,926,531</b>	<b>3,091</b>	<b>35,367</b>	<b>1,637</b>	<b>69,206</b>	<b>1,762,596</b>	<b>(469)</b>	<b>397,437</b>	<b>13,039</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$3,268</b>	<b>\$1,926,531</b>	<b>\$3,091</b>	<b>\$35,367</b>	<b>\$1,637</b>	<b>\$69,206</b>	<b>\$1,762,596</b>	<b>\$ (469)</b>	<b>\$397,437</b>	<b>\$13,039</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Tri Valley Water District	Trinity County Waterworks District No. 1	Triunfo County Sanitation District (Ventura)	Truckee-Donner Public Utility District	Tucker Oaks Water District	Tulare County Waterworks District No. 1 (Tulare)	Tulare Irrigation District	Tulare Lake Basin Water Storage District	Tulelake Irrigation District	Tuolumne Utilities District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$200,788	\$2,143,661	\$5,059,904	\$9,006	\$—	\$—	\$—	\$—	\$4,358,806
Business	—	—	78,533	659,341	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	201,768	—	287,957	—	—	—	1,433,558	5,886,531	1,977,374	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	49,294	52,355	997	—	—	—	—	1,000,000	638,835
Water Services	79,904	—	1,160,806	638,397	2,960	—	440,377	1,006,746	11,500	—
<b>Total Operating Revenues</b>	<b>281,672</b>	<b>250,082</b>	<b>3,723,312</b>	<b>6,358,639</b>	<b>11,966</b>	<b>—</b>	<b>1,873,935</b>	<b>6,893,277</b>	<b>2,988,874</b>	<b>4,997,641</b>
<b>Operating Expenses</b>										
Source of Supply	75,810	—	1,760,146	—	3,829	—	1,661,780	5,728,631	—	—
Pumping	—	—	—	1,184,833	—	—	—	—	217,041	288,153
Water Treatment	—	—	—	—	—	—	—	—	—	929,626
Administration and General	29,933	—	814,868	881,878	732	44,189	1,091,319	398,457	1,154,944	2,543,927
Customer Accounts	—	—	256,941	251,294	—	—	—	—	—	361,781
Transmission and Distribution	161,136	260,854	26,156	2,133,267	1,362	—	954,866	891,971	776,714	837,130
Depreciation and Amortization	1,220	68,943	439,026	774,047	270	—	402,775	130,019	225,278	1,213,342
Other Operating Expenses	—	—	—	310,176	1,074	—	623,097	—	83,556	—
<b>Total Operating Expenses</b>	<b>268,099</b>	<b>329,797</b>	<b>3,297,137</b>	<b>5,535,495</b>	<b>7,267</b>	<b>44,189</b>	<b>4,733,837</b>	<b>7,149,078</b>	<b>2,457,533</b>	<b>6,173,959</b>
<b>Operating Income (Loss)</b>	<b>13,573</b>	<b>(79,715)</b>	<b>426,175</b>	<b>823,144</b>	<b>4,699</b>	<b>(44,189)</b>	<b>(2,859,902)</b>	<b>(255,801)</b>	<b>531,341</b>	<b>(1,176,318)</b>
<b>Non-Operating Revenues</b>										
Interest Income	2,212	6,108	196,648	516,352	—	1,853	656,383	123,825	92,431	38,536
Rents, Leases, and Franchises	—	—	96,432	—	—	—	12,339	—	7,145	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	807	—	—	—	—	4,037	150,314	—	—	258,566
Voter Approved Taxes	—	36,361	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	2,175,187	—	—	—
Special Assessments	—	126,092	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	18,117	1,523	—	449
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	99,377	—
State	—	1,545	—	—	—	76	1,671	—	—	6,488
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	22,721
Other Non-Operating Revenues	3,256	—	8,929	—	—	119,371	172,128	7,245	239,930	(234,328)
<b>Total Non-Operating Revenues</b>	<b>6,275</b>	<b>170,106</b>	<b>302,009</b>	<b>516,352</b>	<b>—</b>	<b>125,337</b>	<b>3,186,139</b>	<b>132,593</b>	<b>438,883</b>	<b>92,432</b>
<b>Non-Operating Expenses</b>										
Interest Expense	424	11,019	609,832	781,435	—	—	228,808	55,314	—	384,456
Other Non-Operating Expenses	2,519	205	54,761	238	—	—	—	5,159	—	—
<b>Total Non-Operating Expenses</b>	<b>\$2,943</b>	<b>\$11,224</b>	<b>\$664,593</b>	<b>\$781,673</b>	<b>\$—</b>	<b>\$—</b>	<b>\$228,808</b>	<b>\$60,473</b>	<b>\$—</b>	<b>\$384,456</b>
<b>Non-Operating Income (Loss)</b>	<b>3,332</b>	<b>158,882</b>	<b>(362,584)</b>	<b>(265,321)</b>	<b>—</b>	<b>125,337</b>	<b>2,957,331</b>	<b>72,120</b>	<b>438,883</b>	<b>(292,024)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>16,905</b>	<b>79,167</b>	<b>63,591</b>	<b>557,823</b>	<b>4,699</b>	<b>81,148</b>	<b>97,429</b>	<b>(183,681)</b>	<b>970,224</b>	<b>(1,468,342)</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	87,488	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$16,905</b>	<b>\$(8,321)</b>	<b>\$63,591</b>	<b>\$557,823</b>	<b>\$4,699</b>	<b>\$81,148</b>	<b>\$97,429</b>	<b>\$(183,681)</b>	<b>\$970,224</b>	<b>\$(1,468,342)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Turlock Irrigation District	Turner Island Water District	Twain Harte Community Services District	Twentynine Palms County Water District	Union Public Utility District	United Water Conservation District	Upper San Gabriel Valley Municipal Water District	Vallecitos Water District	Valley Center Municipal Water District	Valley County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,163	\$—	\$463,130	\$2,254,914	\$835,013	\$—	\$—	\$5,836,976	\$7,739,250	\$3,561,073
Business	—	—	—	503,719	—	—	—	703,564	319,240	—
Industrial	—	—	—	6,673	—	—	—	218,901	—	—
Irrigation	2,575,434	538,777	—	—	—	—	—	2,515,776	19,960,046	—
Sales for Resale	2,790,456	—	—	—	—	4,339,269	19,781,604	—	—	—
All Other Sales	128,471	—	—	32,042	—	—	—	1,081,510	—	29,480
Water Services	82,372	—	—	778,410	93,169	1,347,797	2,877,872	4,097,723	495,336	146,355
<b>Total Operating Revenues</b>	<b>5,577,896</b>	<b>538,777</b>	<b>463,130</b>	<b>3,575,758</b>	<b>928,182</b>	<b>5,687,066</b>	<b>22,659,476</b>	<b>14,454,450</b>	<b>28,513,872</b>	<b>3,736,908</b>
<b>Operating Expenses</b>										
Source of Supply	886,837	120,594	—	290,623	2,617	338,050	18,599,691	8,790,178	18,179,621	1,022,436
Pumping	982,664	276,158	—	100,757	—	—	—	452,872	4,120,398	666,341
Water Treatment	—	—	50,239	—	91,634	—	1,198,617	160,704	126,779	50,368
Administration and General	1,429,142	121,876	433,797	1,447,921	150,713	781,022	1,352,188	2,149,750	2,893,846	1,207,531
Customer Accounts	—	—	—	123,916	15,760	—	—	335,708	106,089	287,394
Transmission and Distribution	5,070,189	—	—	149,946	267,648	3,473,142	—	702,136	2,579,049	409,506
Depreciation and Amortization	756,517	66,573	407,554	1,190,256	141,643	1,240,336	102,989	2,493,121	2,147,706	490,293
Other Operating Expenses	—	—	—	—	—	—	613,453	998,909	—	—
<b>Total Operating Expenses</b>	<b>9,125,349</b>	<b>585,201</b>	<b>891,590</b>	<b>3,303,419</b>	<b>670,015</b>	<b>5,832,550</b>	<b>21,866,938</b>	<b>16,083,378</b>	<b>30,153,488</b>	<b>4,133,869</b>
<b>Operating Income (Loss)</b>	<b>(3,547,453)</b>	<b>(46,424)</b>	<b>(428,460)</b>	<b>272,339</b>	<b>258,167</b>	<b>(145,484)</b>	<b>792,538</b>	<b>(1,628,928)</b>	<b>(1,639,616)</b>	<b>(396,961)</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	—	14,057	86,062	31,429	205,901	585,498	658,612	538,741	288,001
Rents, Leases, and Franchises	—	—	—	56,840	7,926	8,595	—	—	123,649	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	840,663	—	16,863	—	58,166	—	210,170	569,787	1,190,482	137,143
Voter Approved Taxes	—	—	81,226	—	—	564,210	—	—	—	—
Property Assessments	—	—	—	—	—	—	2,079,773	—	593,484	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	27	—	2,706	560	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	194,171	—	—	—	—	—	—
State	19,297	—	390	—	906	46	2,123	8,339	17,610	1
Other Governmental Agencies	—	—	—	—	—	—	—	231,704	—	—
Other Non-Operating Revenues	—	—	—	46,843	—	—	—	20,092	556,444	710,284
<b>Total Non-Operating Revenues</b>	<b>859,960</b>	<b>—</b>	<b>112,563</b>	<b>383,916</b>	<b>101,133</b>	<b>779,312</b>	<b>2,877,564</b>	<b>1,488,534</b>	<b>3,020,410</b>	<b>1,135,429</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	12,869	35,033	503,936	134,771	823,269	—	390,018	23,791	—
Other Non-Operating Expenses	—	—	—	—	—	—	—	22,852	27,646	—
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$12,869</b>	<b>\$35,033</b>	<b>\$503,936</b>	<b>\$134,771</b>	<b>\$823,269</b>	<b>\$—</b>	<b>\$412,870</b>	<b>\$51,437</b>	<b>\$—</b>
<b>Non-Operating Income (Loss)</b>	<b>859,960</b>	<b>(12,869)</b>	<b>77,530</b>	<b>(120,020)</b>	<b>(33,638)</b>	<b>(43,957)</b>	<b>2,877,564</b>	<b>1,075,664</b>	<b>2,968,973</b>	<b>1,135,429</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(2,687,493)</b>	<b>(59,293)</b>	<b>(350,930)</b>	<b>152,319</b>	<b>224,529</b>	<b>(189,441)</b>	<b>3,670,102</b>	<b>(553,264)</b>	<b>1,329,357</b>	<b>738,468</b>
Operating Transfers In	—	—	—	—	—	—	—	—	589,321	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(2,687,493)</b>	<b>\$(59,293)</b>	<b>\$(350,930)</b>	<b>\$152,319</b>	<b>\$224,529</b>	<b>\$(189,441)</b>	<b>\$3,670,102</b>	<b>\$(553,264)</b>	<b>\$1,918,678</b>	<b>\$738,468</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Valley of the Moon Water District	Valley Springs Public Utility District	Vandalia Irrigation District	Vandenberg Village Community Services District	Ventura County Waterworks No. 1	Ventura County Waterworks No. 16	Ventura County Waterworks No. 17	Ventura County Waterworks No. 19	Ventura County Waterworks No. 8	Ventura River County Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$3,250,760	\$119,719	\$3,564	\$629,536	\$5,559,567	\$7,385	\$1,083,386	\$489,382	\$11,802,830	\$1,026,651
Business	—	—	—	64,796	452,732	—	300,149	34,013	3,146,318	—
Industrial	—	—	—	—	227,186	—	—	20,666	173,402	—
Irrigation	—	—	186,556	56,325	1,134,594	—	3,339	982,831	2,710,115	—
Sales for Resale	—	—	—	—	—	—	—	—	809,412	—
All Other Sales	—	—	—	4,555	51,965	—	—	15,052	—	5,257
Water Services	—	—	87,003	49,093	65,830	—	23,064	30,879	212,281	11,986
<b>Total Operating Revenues</b>	<b>3,250,760</b>	<b>119,719</b>	<b>277,123</b>	<b>804,305</b>	<b>7,491,874</b>	<b>7,385</b>	<b>1,409,938</b>	<b>1,572,823</b>	<b>18,854,358</b>	<b>1,043,894</b>
<b>Operating Expenses</b>										
Source of Supply	1,140,732	—	8,733	20,405	5,107,900	6,523	1,027,563	913,362	11,465,476	158,057
Pumping	—	—	135,189	212,704	423,631	—	4,113	128,411	644,229	97,067
Water Treatment	—	—	—	82,100	14,451	—	2,255	—	—	50,058
Administration and General	603,556	99,038	21,536	273,621	938,696	—	99,678	82,530	2,241,227	137,981
Customer Accounts	—	—	—	47,431	174,515	—	9,896	22,668	400,130	321,678
Transmission and Distribution	677,699	—	107,076	63,247	1,033,338	—	94,923	260,291	3,082,823	—
Depreciation and Amortization	508,903	28,036	20,879	119,514	466,343	9,869	73,082	75,549	637,118	182,708
Other Operating Expenses	—	—	—	3,912	14,254	—	—	—	54,991	—
<b>Total Operating Expenses</b>	<b>2,930,890</b>	<b>127,074</b>	<b>293,413</b>	<b>822,934</b>	<b>8,173,128</b>	<b>16,392</b>	<b>1,311,510</b>	<b>1,482,811</b>	<b>18,525,994</b>	<b>947,549</b>
<b>Operating Income (Loss)</b>	<b>319,870</b>	<b>(7,355)</b>	<b>(16,290)</b>	<b>(18,629)</b>	<b>(681,254)</b>	<b>(9,007)</b>	<b>98,428</b>	<b>90,012</b>	<b>328,364</b>	<b>96,345</b>
<b>Non-Operating Revenues</b>										
Interest Income	89,963	4,050	8,289	33,917	356,480	—	56,005	71,280	229,919	7,636
Rents, Leases, and Franchises	323,299	367	4,000	—	158,750	—	604	—	112,589	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	55,186	11,078	—	—	—	—	—	—	19,638
Voter Approved Taxes	—	—	—	—	29,626	—	—	—	—	—
Property Assessments	—	—	367	—	—	—	—	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	38	—	—	—	—	1,130
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	6,815	248	—	119	—	—	—	—	1
Other Governmental Agencies	—	—	—	—	—	—	—	90,724	—	—
Other Non-Operating Revenues	—	102,224	21,269	309,328	1,624,095	575	7,241	8,537	4,250,138	—
<b>Total Non-Operating Revenues</b>	<b>413,262</b>	<b>168,642</b>	<b>45,251</b>	<b>343,245</b>	<b>2,169,108</b>	<b>575</b>	<b>63,850</b>	<b>170,541</b>	<b>4,592,646</b>	<b>28,405</b>
<b>Non-Operating Expenses</b>										
Interest Expense	143,209	20,999	—	80,347	2,063	—	—	5,305	—	—
Other Non-Operating Expenses	—	—	—	—	610,631	—	81,827	126,725	119,000	11,521
<b>Total Non-Operating Expenses</b>	<b>\$143,209</b>	<b>\$20,999</b>	<b>\$—</b>	<b>\$80,347</b>	<b>\$612,694</b>	<b>\$—</b>	<b>\$81,827</b>	<b>\$132,030</b>	<b>\$119,000</b>	<b>\$11,521</b>
<b>Non-Operating Income (Loss)</b>	<b>270,053</b>	<b>147,643</b>	<b>45,251</b>	<b>262,898</b>	<b>1,556,414</b>	<b>575</b>	<b>(17,977)</b>	<b>38,511</b>	<b>4,473,646</b>	<b>16,884</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>589,923</b>	<b>140,288</b>	<b>28,961</b>	<b>244,269</b>	<b>875,160</b>	<b>(8,432)</b>	<b>80,451</b>	<b>128,523</b>	<b>4,802,010</b>	<b>113,229</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$589,923</b>	<b>\$140,288</b>	<b>\$28,961</b>	<b>\$244,269</b>	<b>\$875,160</b>	<b>\$(8,432)</b>	<b>\$80,451</b>	<b>\$128,523</b>	<b>\$4,802,010</b>	<b>\$113,229</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Victor Valley Water District	Villa Blue Estates Water District	Vista Irrigation District	Volcano Community Services District	Wallace Community Services District	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	Walnut Valley Water District	Washington County Water District	Water Facilities Authority	Water Replenishment District of Southern California
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$3,810,328	\$7,275	\$10,029,770	\$31,395	\$27,190	\$—	\$13,535,794	\$36,359	\$—	\$—
Business	1,115,968	—	980,599	—	—	—	4,781,117	—	—	—
Industrial	—	—	485,447	—	—	—	1,761,936	—	—	—
Irrigation	—	—	2,891,928	—	—	—	399,695	—	—	—
Sales for Resale	—	—	28,375	—	—	—	2,787,213	—	11,692,392	—
All Other Sales	828,280	—	397,972	—	—	—	578,302	—	828,847	—
Water Services	6,871,728	—	7,502,506	6,900	35,536	—	943,167	—	—	29,902,027
<b>Total Operating Revenues</b>	<b>12,626,304</b>	<b>7,275</b>	<b>22,316,597</b>	<b>38,295</b>	<b>62,726</b>	<b>—</b>	<b>24,787,224</b>	<b>36,359</b>	<b>12,521,239</b>	<b>29,902,027</b>
<b>Operating Expenses</b>										
Source of Supply	197,200	—	10,876,490	—	—	—	14,443,892	—	11,141,249	19,743,936
Pumping	2,000,930	—	129,157	4,697	—	4,549	1,344,022	801	—	—
Water Treatment	440,689	6,062	810,575	—	—	—	—	55,470	1,012,889	—
Administration and General	2,086,250	1,661	7,526,150	10,814	25,148	1,556	3,644,709	19,656	333,715	7,582,759
Customer Accounts	880,305	—	559,352	7,260	—	—	1,230,089	—	—	—
Transmission and Distribution	887,565	—	1,190,413	—	14,770	9,393	1,348,742	667	—	—
Depreciation and Amortization	2,047,785	—	2,656,640	14,642	27,473	—	3,548,130	—	1,045,555	974,132
Other Operating Expenses	(476,781)	—	—	200	3,652	—	(439,870)	—	—	1,872,539
<b>Total Operating Expenses</b>	<b>8,063,943</b>	<b>7,723</b>	<b>23,748,777</b>	<b>37,613</b>	<b>71,043</b>	<b>15,498</b>	<b>25,119,714</b>	<b>76,594</b>	<b>13,533,408</b>	<b>30,173,366</b>
<b>Operating Income (Loss)</b>	<b>4,562,361</b>	<b>(448)</b>	<b>(1,432,180)</b>	<b>682</b>	<b>(8,317)</b>	<b>(15,498)</b>	<b>(332,490)</b>	<b>(40,235)</b>	<b>(1,012,169)</b>	<b>(271,339)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,004,331	—	537,542	1,019	817	1,030	1,825,548	2,111	224,200	389,008
Rents, Leases, and Franchises	—	—	174,181	860	396	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	213,868	10,501	—	—	460,349	—	—	303,391
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	22,186	896,170	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	285,816	61,190	—
State	—	—	8,193	30	—	—	6,688	—	—	3,535
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,090,235	—
Other Non-Operating Revenues	6,720	—	933,630	1,037	—	—	—	—	24,319	—
<b>Total Non-Operating Revenues</b>	<b>1,011,051</b>	<b>—</b>	<b>1,867,414</b>	<b>13,447</b>	<b>1,213</b>	<b>23,216</b>	<b>3,188,755</b>	<b>287,927</b>	<b>1,399,944</b>	<b>695,934</b>
<b>Non-Operating Expenses</b>										
Interest Expense	9,572	—	251,550	—	—	—	1,078,657	4,119	1,015,974	—
Other Non-Operating Expenses	327,890	—	6,355	12,094	—	5,218	1,097,974	—	100,358	2,322
<b>Total Non-Operating Expenses</b>	<b>\$337,462</b>	<b>\$—</b>	<b>\$257,905</b>	<b>\$12,094</b>	<b>\$—</b>	<b>\$5,218</b>	<b>\$2,176,631</b>	<b>\$4,119</b>	<b>\$1,116,332</b>	<b>\$2,322</b>
<b>Non-Operating Income (Loss)</b>	<b>673,589</b>	<b>—</b>	<b>1,609,509</b>	<b>1,353</b>	<b>1,213</b>	<b>17,998</b>	<b>1,012,124</b>	<b>283,808</b>	<b>283,612</b>	<b>693,612</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>5,235,950</b>	<b>(448)</b>	<b>177,329</b>	<b>2,035</b>	<b>(7,104)</b>	<b>2,500</b>	<b>679,634</b>	<b>243,573</b>	<b>(728,557)</b>	<b>422,273</b>
Operating Transfers In	—	—	—	—	—	6,000	52,713	—	—	—
Operating Transfers Out	—	—	—	—	—	6,000	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$5,235,950</b>	<b>\$(448)</b>	<b>\$177,329</b>	<b>\$2,035</b>	<b>\$(7,104)</b>	<b>\$2,500</b>	<b>\$732,347</b>	<b>\$243,573</b>	<b>\$(728,557)</b>	<b>\$422,273</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Waterworks District No. 1 (Los Angeles)	Waterworks District No. 21 (Los Angeles)	Waterworks District No. 29 (Los Angeles)	Waterworks District No. 36 (Los Angeles)	Waterworks District No. 37 (Los Angeles)	Waterworks District No. 40 (Los Angeles)	Weaverville Community Services District	Weott Community Services District	West Basin Municipal Water District	West End Water Development, Treatment, and Conservation Joint Powers Authority
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$—	\$165,581	\$13,134,534	\$714,189	\$794,757	\$16,930,848	\$397,402	\$55,412	\$—	\$—
Business	—	—	—	—	—	—	180,697	420	—	—
Industrial	—	—	—	—	—	—	2,418	—	—	—
Irrigation	—	—	—	—	—	—	14,274	—	—	—
Sales for Resale	—	—	—	—	—	—	—	—	93,922,600	—
All Other Sales	—	—	—	—	—	—	61,542	3,640	—	—
Water Services	—	26,743	791,462	83,715	308,153	2,896,359	—	3,702	9,800,776	—
<b>Total Operating Revenues</b>	<b>—</b>	<b>192,324</b>	<b>13,925,996</b>	<b>797,904</b>	<b>1,102,910</b>	<b>19,827,207</b>	<b>656,333</b>	<b>63,174</b>	<b>103,723,376</b>	<b>—</b>
<b>Operating Expenses</b>										
Source of Supply	—	54,536	6,090,940	178,451	357,907	8,180,661	1,803	1,996	70,329,663	—
Pumping	—	31,413	1,435,922	155,136	287,797	3,093,696	10,381	2,133	—	—
Water Treatment	—	3,319	22,946	17,083	11,825	406,135	59,267	7,924	15,480,469	—
Administration and General	—	11,636	1,026,284	68,485	62,628	2,092,416	185,102	16,968	1,587,884	2,730
Customer Accounts	—	24,707	567,825	37,850	34,390	1,672,194	37,856	1,080	—	—
Transmission and Distribution	—	32,922	2,740,983	90,258	114,478	2,192,814	88,095	12,234	—	—
Depreciation and Amortization	—	58,291	3,369,431	85,831	302,606	4,150,217	205,549	26,863	9,052,668	—
Other Operating Expenses	—	21,298	822,435	103,374	466,112	2,490,960	6,513	—	1,937,120	—
<b>Total Operating Expenses</b>	<b>—</b>	<b>238,122</b>	<b>16,076,766</b>	<b>736,468</b>	<b>1,637,743</b>	<b>24,279,093</b>	<b>594,566</b>	<b>69,198</b>	<b>98,387,804</b>	<b>2,730</b>
<b>Operating Income (Loss)</b>	<b>—</b>	<b>(45,798)</b>	<b>(2,150,770)</b>	<b>61,436</b>	<b>(534,833)</b>	<b>(4,451,886)</b>	<b>61,767</b>	<b>(6,024)</b>	<b>5,335,572</b>	<b>(2,730)</b>
<b>Non-Operating Revenues</b>										
Interest Income	3,549	2,550	140,699	15,689	17,012	312,116	23,520	977	2,543,360	—
Rents, Leases, and Franchises	—	—	—	—	—	—	18,878	—	(58,752)	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	37,166	1,419,406	18,819	74,845	1,027,349	—	—	—	—
Voter Approved Taxes	—	—	—	—	339	92,280	—	—	—	—
Property Assessments	—	—	8,120	—	—	—	1,182	—	—	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	157,094	—	—	555,770	—	—	—	—
State	—	455	18,214	218	862	12,610	80,041	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	—	—	—	—	925	96	1,684	(427,206)	—
<b>Total Non-Operating Revenues</b>	<b>3,549</b>	<b>40,171</b>	<b>1,743,533</b>	<b>34,726</b>	<b>93,058</b>	<b>2,001,050</b>	<b>123,717</b>	<b>2,661</b>	<b>2,057,402</b>	<b>—</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	2,424	49,881	—	469	27,466	165,870	8,343	7,770,277	—
Other Non-Operating Expenses	—	50	3,787	198	25,264	68,458	2,932	1,566	—	6,000
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$2,474</b>	<b>\$53,668</b>	<b>\$198</b>	<b>\$25,733</b>	<b>\$95,924</b>	<b>\$168,802</b>	<b>\$9,909</b>	<b>\$7,770,277</b>	<b>\$6,000</b>
<b>Non-Operating Income (Loss)</b>	<b>3,549</b>	<b>37,697</b>	<b>1,689,865</b>	<b>34,528</b>	<b>67,325</b>	<b>1,905,126</b>	<b>(45,085)</b>	<b>(7,248)</b>	<b>(5,712,875)</b>	<b>(6,000)</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>3,549</b>	<b>(8,101)</b>	<b>(460,905)</b>	<b>95,964</b>	<b>(467,508)</b>	<b>(2,546,760)</b>	<b>16,682</b>	<b>(13,272)</b>	<b>(377,303)</b>	<b>(8,730)</b>
Operating Transfers In	—	—	—	—	486,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	486,000	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$3,549</b>	<b>\$(8,101)</b>	<b>\$(460,905)</b>	<b>\$95,964</b>	<b>\$(467,508)</b>	<b>\$(2,546,760)</b>	<b>\$16,682</b>	<b>\$(13,272)</b>	<b>\$(377,303)</b>	<b>\$(8,730)</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	West Kern Water District	West Palton Village Community Services District	West Side Irrigation District	West Stanislaus Irrigation District	West Valley County Water	West Valley Water District	Westborough County Water District	Western Canal Water District	Western Hills Water District	Western Municipal Water District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$1,604,153	\$61,380	\$—	\$—	\$54,372	\$7,858,020	\$823,713	\$—	\$—	\$7,349,982
Business	—	—	—	—	—	—	—	—	31,478	1,011,008
Industrial	7,642,091	—	—	—	—	—	—	—	—	268,221
Irrigation	—	—	879,709	2,581,241	—	85,296	—	798,364	—	1,486,137
Sales for Resale	—	—	—	—	—	—	—	—	—	23,496,947
All Other Sales	14,941	—	—	7,376	4,630	232,367	22,301	—	—	3,388,971
Water Services	—	—	—	422,439	90,188	1,025,137	413,769	564,528	—	8,782,965
<b>Total Operating Revenues</b>	<b>9,261,185</b>	<b>61,380</b>	<b>879,709</b>	<b>3,011,056</b>	<b>149,190</b>	<b>9,200,820</b>	<b>1,259,783</b>	<b>1,362,892</b>	<b>31,478</b>	<b>45,784,231</b>
<b>Operating Expenses</b>										
Source of Supply	1,047,011	21,605	146,693	1,638,217	—	604,506	458,658	—	462,979	34,985,523
Pumping	3,284,753	—	243,922	538,843	17,981	2,160,643	72,802	—	205,880	1,709,996
Water Treatment	—	1,056	—	—	920	701,175	—	—	34,586	1,637
Administration and General	1,653,916	67,057	435,174	183,990	92,560	3,140,524	499,162	795,922	89,994	9,324,198
Customer Accounts	242,685	—	—	—	—	524,188	30,620	—	—	243,219
Transmission and Distribution	1,109,661	18,228	98,506	739,945	3,292	714,712	—	165,770	8,703	1,661,059
Depreciation and Amortization	1,369,141	1,258	67,171	128,275	42,400	2,349,106	125,393	150,544	327,135	3,258,485
Other Operating Expenses	408,871	—	—	—	—	—	308,312	2,610	—	2,398,903
<b>Total Operating Expenses</b>	<b>9,116,038</b>	<b>109,204</b>	<b>991,466</b>	<b>3,229,270</b>	<b>157,153</b>	<b>10,194,854</b>	<b>1,494,947</b>	<b>1,114,846</b>	<b>1,129,277</b>	<b>53,583,020</b>
<b>Operating Income (Loss)</b>	<b>145,147</b>	<b>(47,824)</b>	<b>(111,757)</b>	<b>(218,214)</b>	<b>(7,963)</b>	<b>(994,034)</b>	<b>(235,164)</b>	<b>248,046</b>	<b>(1,097,799)</b>	<b>(7,798,789)</b>
<b>Non-Operating Revenues</b>										
Interest Income	591,829	3,209	68,590	68,426	2,998	501,095	91,436	99,464	957,013	5,863,064
Rents, Leases, and Franchises	—	1,482	—	4,900	6,150	23,368	—	8,598	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	2,567	55,404	272,773	2,266	656,548	146,740	—	—	8,470,997
Voter Approved Taxes	—	—	—	—	—	235,693	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	103,076
Special Assessments	—	—	—	—	—	—	—	—	1,438,497	—
Prior Year and Penalties	—	22	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	154	1,131	5,724	13	774,007	8,435	—	—	174,750
Other Governmental Agencies	39,706	—	—	—	—	23,887	—	—	—	—
Other Non-Operating Revenues	86,571	34,778	59,062	6,000	—	453,922	—	—	—	1,517,809
<b>Total Non-Operating Revenues</b>	<b>718,106</b>	<b>42,212</b>	<b>184,187</b>	<b>357,823</b>	<b>11,427</b>	<b>2,668,520</b>	<b>246,611</b>	<b>108,062</b>	<b>2,395,510</b>	<b>16,129,696</b>
<b>Non-Operating Expenses</b>										
Interest Expense	1,036,307	—	—	—	—	88,222	—	—	1,074,128	88,128
Other Non-Operating Expenses	7,960,148	—	—	—	—	11,343	—	4,059	—	273,866
<b>Total Non-Operating Expenses</b>	<b>\$8,996,455</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$99,565</b>	<b>\$—</b>	<b>\$4,059</b>	<b>\$1,074,128</b>	<b>\$361,994</b>
<b>Non-Operating Income (Loss)</b>	<b>(8,278,349)</b>	<b>42,212</b>	<b>184,187</b>	<b>357,823</b>	<b>11,427</b>	<b>2,568,955</b>	<b>246,611</b>	<b>104,003</b>	<b>1,321,382</b>	<b>15,767,702</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(8,133,202)</b>	<b>(5,612)</b>	<b>72,430</b>	<b>139,609</b>	<b>3,464</b>	<b>1,574,921</b>	<b>11,447</b>	<b>352,049</b>	<b>223,583</b>	<b>7,968,913</b>
Operating Transfers In	—	31,827	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(8,133,202)</b>	<b>\$26,215</b>	<b>\$72,430</b>	<b>\$139,609</b>	<b>\$3,464</b>	<b>\$1,574,921</b>	<b>\$11,447</b>	<b>\$352,049</b>	<b>\$223,583</b>	<b>\$7,968,913</b>



**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Westhaven Community Services District	Westlands Water District	Westley Community Services District	Westport County Water District	Westridge Community Services District	Westside Water District	Westwood Community Services District	Wheatland Water District	Wheeler Crest Community Services District	Wheeler Ridge-Maricopa Water Storage District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$122,394	\$—	\$4,121	\$30,460	\$10,088	\$—	\$262,538	\$—	\$—	\$—
Business	—	—	—	12,148	—	—	17,584	—	—	—
Industrial	—	847,885	—	—	—	—	—	—	—	44,822
Irrigation	—	53,719,396	—	—	—	1,229,833	—	—	—	17,442,678
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	1,383,289	2,144	890	—	—	10,853	—	—	—
Water Services	1,746	2,128,852	—	(2,338)	—	30,801	—	—	—	490,143
<b>Total Operating Revenues</b>	<b>124,140</b>	<b>58,079,422</b>	<b>6,265</b>	<b>41,160</b>	<b>10,088</b>	<b>1,260,634</b>	<b>290,975</b>	<b>—</b>	<b>—</b>	<b>17,977,643</b>
<b>Operating Expenses</b>										
Source of Supply	—	38,537,420	—	—	—	437,158	—	—	—	10,210,497
Pumping	5,253	289,812	—	5,898	8,226	29,283	67,994	—	—	5,129,728
Water Treatment	18,481	—	—	27,849	—	—	2,829	—	—	—
Administration and General	47,905	9,849,119	6,644	4,312	4,323	532,497	22,137	—	13,517	175,002
Customer Accounts	4,414	1,662,966	—	2,969	—	—	—	—	—	—
Transmission and Distribution	7,749	10,483,741	—	—	2,590	—	90,505	—	—	1,382,587
Depreciation and Amortization	38,254	3,748,217	4,359	18,381	—	240,398	30,179	—	18,765	925,104
Other Operating Expenses	—	581,921	323	—	—	—	—	—	—	1,484,888
<b>Total Operating Expenses</b>	<b>122,056</b>	<b>65,153,196</b>	<b>11,326</b>	<b>59,409</b>	<b>15,139</b>	<b>1,239,336</b>	<b>213,644</b>	<b>—</b>	<b>32,282</b>	<b>19,307,806</b>
<b>Operating Income (Loss)</b>	<b>2,084</b>	<b>(7,073,774)</b>	<b>(5,061)</b>	<b>(18,249)</b>	<b>(5,051)</b>	<b>21,298</b>	<b>77,331</b>	<b>—</b>	<b>(32,282)</b>	<b>(1,330,163)</b>
<b>Non-Operating Revenues</b>										
Interest Income	1,033	2,523,720	138	—	911	14,786	—	—	1,752	1,714,646
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	—	—	—	8,903	—	—	—	—	—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	6,893,744	—	—	—	—	—	—	21,949	—
Special Assessments	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	57	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	170,338	—	—	—	—	—	—	—	—
State	—	—	—	5,424	93	—	—	—	—	—
Other Governmental Agencies	—	4,012,248	—	—	—	—	—	—	—	—
Other Non-Operating Revenues	—	532,927	—	—	—	8,900	—	116	4,987	831,544
<b>Total Non-Operating Revenues</b>	<b>1,033</b>	<b>14,132,977</b>	<b>138</b>	<b>5,424</b>	<b>9,964</b>	<b>23,686</b>	<b>—</b>	<b>116</b>	<b>28,688</b>	<b>2,546,190</b>
<b>Non-Operating Expenses</b>										
Interest Expense	13,960	4,840,594	—	—	—	140,169	19,489	—	—	606,528
Other Non-Operating Expenses	—	—	—	—	—	—	—	3,278	1,920	—
<b>Total Non-Operating Expenses</b>	<b>\$13,960</b>	<b>\$4,840,594</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$140,169</b>	<b>\$19,489</b>	<b>\$3,278</b>	<b>\$1,920</b>	<b>\$606,528</b>
<b>Non-Operating Income (Loss)</b>	<b>(12,927)</b>	<b>9,292,383</b>	<b>138</b>	<b>5,424</b>	<b>9,964</b>	<b>(116,483)</b>	<b>(19,489)</b>	<b>(3,162)</b>	<b>26,768</b>	<b>1,939,662</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>(10,843)</b>	<b>2,218,609</b>	<b>(4,923)</b>	<b>(12,825)</b>	<b>4,913</b>	<b>(95,185)</b>	<b>57,842</b>	<b>(3,162)</b>	<b>(5,514)</b>	<b>609,499</b>
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Net Income (Loss)</b>	<b>\$(10,843)</b>	<b>\$2,218,609</b>	<b>\$(4,923)</b>	<b>\$(12,825)</b>	<b>\$4,913</b>	<b>\$(95,185)</b>	<b>\$57,842</b>	<b>\$(3,162)</b>	<b>\$(5,514)</b>	<b>\$609,499</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Whittier Utility Authority	Wilkinson Manor Maintenance District (San Joaquin)	Willow County Water District	Willow Creek Community Services District	Willow Springs Water District	Windsor County Water District	Winterhaven Water District	Winton Water and Sanitary District (Merced)	Woodbridge Irrigation District	Woodville Public Utility District
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$5,521,716	\$—	\$343,336	\$320,048	\$—	\$3,455,341	\$112,750	\$522,724	\$—	\$126,769
Business	—	—	55,282	35,561	—	—	—	—	—	—
Industrial	—	—	—	—	—	—	—	—	—	—
Irrigation	—	—	22,778	—	—	—	—	—	405,597	—
Sales for Resale	—	—	—	—	—	—	—	—	—	—
All Other Sales	—	—	—	52,076	—	—	—	—	—	12,590
Water Services	—	—	48,228	—	—	—	131,284	—	286,651	—
<b>Total Operating Revenues</b>	<b>5,521,716</b>	<b>—</b>	<b>469,624</b>	<b>407,685</b>	<b>—</b>	<b>3,455,341</b>	<b>244,034</b>	<b>522,724</b>	<b>692,248</b>	<b>139,359</b>
<b>Operating Expenses</b>										
Source of Supply	—	—	6,778	9,561	—	—	—	—	—	—
Pumping	—	7,955	97,664	100,504	—	684,926	—	104,227	3,569	29,295
Water Treatment	—	831	9,853	25,126	—	—	252	—	—	—
Administration and General	8,315	9,782	218,933	194,408	—	1,959,049	245,630	192,141	193,028	43,515
Customer Accounts	—	—	5,751	21,601	—	116,537	—	—	—	13,282
Transmission and Distribution	4,968,818	41,485	68,611	17,129	—	—	—	—	532,606	7,087
Depreciation and Amortization	661,321	—	58,791	74,033	—	730,604	56,771	182,168	37,416	31,234
Other Operating Expenses	—	—	—	72,384	—	—	—	—	—	—
<b>Total Operating Expenses</b>	<b>5,638,454</b>	<b>60,053</b>	<b>466,381</b>	<b>514,746</b>	<b>—</b>	<b>3,491,116</b>	<b>302,653</b>	<b>478,536</b>	<b>766,619</b>	<b>124,413</b>
<b>Operating Income (Loss)</b>	<b>(116,738)</b>	<b>(60,053)</b>	<b>3,243</b>	<b>(107,061)</b>	<b>—</b>	<b>(35,775)</b>	<b>(58,619)</b>	<b>44,188</b>	<b>(74,371)</b>	<b>14,946</b>
<b>Non-Operating Revenues</b>										
Interest Income	591,725	4,178	3,053	11,030	10	319,741	1,138	48,585	37,796	20,835
Rents, Leases, and Franchises	—	—	11,520	—	—	—	—	—	—	—
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	—	7,222	—	36,752	—	—	16,079	32,915	156,123	6,552
Voter Approved Taxes	—	—	—	32,465	—	—	—	—	—	—
Property Assessments	—	69,244	—	—	—	—	—	121,514	—	—
Special Assessments	—	—	—	—	—	—	—	248,616	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	10
<b>Intergovernmental</b>										
Federal	—	—	—	194,876	—	—	—	—	—	—
State	—	144	—	921	—	154,000	967	74	2,907	438
Other Governmental Agencies	—	—	2,715	—	—	—	—	—	—	—
Other Non-Operating Revenues	24,950	5,224	10,429	—	—	—	—	18,249	200,266	—
<b>Total Non-Operating Revenues</b>	<b>616,675</b>	<b>86,012</b>	<b>27,717</b>	<b>276,044</b>	<b>10</b>	<b>473,741</b>	<b>18,184</b>	<b>469,953</b>	<b>397,092</b>	<b>27,835</b>
<b>Non-Operating Expenses</b>										
Interest Expense	364,695	—	1,445	21,389	—	253,039	7,358	157,783	—	—
Other Non-Operating Expenses	40,495	21,621	—	220,326	—	—	—	181,427	—	2,889
<b>Total Non-Operating Expenses</b>	<b>\$405,190</b>	<b>\$21,621</b>	<b>\$1,445</b>	<b>\$241,715</b>	<b>\$—</b>	<b>\$253,039</b>	<b>\$7,358</b>	<b>\$339,210</b>	<b>\$—</b>	<b>\$2,889</b>
<b>Non-Operating Income (Loss)</b>	<b>211,485</b>	<b>64,391</b>	<b>26,272</b>	<b>34,329</b>	<b>10</b>	<b>220,702</b>	<b>10,826</b>	<b>130,743</b>	<b>397,092</b>	<b>24,946</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>94,747</b>	<b>4,338</b>	<b>29,515</b>	<b>(72,732)</b>	<b>10</b>	<b>184,927</b>	<b>(47,793)</b>	<b>174,931</b>	<b>322,721</b>	<b>39,892</b>
Operating Transfers In	—	6,492	—	—	—	254,066	—	127,339	—	—
Operating Transfers Out	—	6,492	—	—	—	254,066	—	127,339	—	—
<b>Net Income (Loss)</b>	<b>\$94,747</b>	<b>\$4,338</b>	<b>\$29,515</b>	<b>\$(72,732)</b>	<b>\$10</b>	<b>\$184,927</b>	<b>\$(47,793)</b>	<b>\$174,931</b>	<b>\$322,721</b>	<b>\$39,892</b>

**Table 8. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Water Activity Revenues and Expenses by Special District in Alphabetical Order**

	Wynola Water District	Yolo County Flood Control and Water Conservation District	Yolo-Zamora Water District	Yorba Linda Water District	Yosemite-Alpine Community Services District	Yuba County Water Agency	Yuba County Water District	Yucaipa Valley Water District	Yuima Municipal Water District	State Total
<b>Operating Revenues</b>										
<b>Water Sales</b>										
Residential	\$21,806	\$—	\$—	\$8,651,792	\$2,284	\$—	\$253,957	\$3,729,288	\$3,256,056	\$1,198,468,530
Business	—	—	—	2,844,906	—	—	—	—	—	189,243,033
Industrial	—	690	—	—	—	—	—	—	—	66,856,330
Irrigation	—	1,920,530	—	85,214	—	362,575	40,570	—	—	491,083,442
Sales for Resale	—	158,366	—	—	—	7,248,628	90,698	—	—	1,899,360,441
All Other Sales	—	—	—	499,975	—	—	14,917	—	1,480,621	126,351,028
Water Services	—	10,142	—	220,552	4,172	—	—	1,968,180	—	689,293,353
<b>Total Operating Revenues</b>	<b>21,806</b>	<b>2,089,728</b>	<b>—</b>	<b>12,302,439</b>	<b>6,456</b>	<b>7,611,203</b>	<b>400,142</b>	<b>5,697,468</b>	<b>4,736,677</b>	<b>4,660,656,157</b>
<b>Operating Expenses</b>										
Source of Supply	—	248,999	—	6,920,551	—	—	19,992	53,118	2,476,990	1,981,034,625
Pumping	11,552	—	—	615,730	2,962	—	—	1,328,494	1,174,902	257,487,505
Water Treatment	—	—	—	34,167	—	—	119,750	195,348	56,745	236,709,318
Administration and General	13,378	760,079	1,003	2,881,478	12,466	552,293	418,078	3,481,234	744,230	779,253,269
Customer Accounts	—	—	—	384,490	—	—	10,819	—	42,076	65,747,601
Transmission and Distribution	—	561,960	—	1,545,247	—	115,991	128,460	117,449	300,131	458,912,047
Depreciation and Amortization	8,164	543,157	—	2,040,075	2,500	—	137,184	1,237,674	272,507	718,610,386
Other Operating Expenses	—	301,408	—	—	—	—	—	—	41,747	108,795,219
<b>Total Operating Expenses</b>	<b>33,094</b>	<b>2,415,603</b>	<b>1,003</b>	<b>14,421,738</b>	<b>17,928</b>	<b>668,284</b>	<b>834,283</b>	<b>6,413,317</b>	<b>5,109,328</b>	<b>4,606,549,970</b>
<b>Operating Income (Loss)</b>	<b>(11,288)</b>	<b>(325,875)</b>	<b>(1,003)</b>	<b>(2,119,299)</b>	<b>(11,472)</b>	<b>6,942,919</b>	<b>(434,141)</b>	<b>(715,849)</b>	<b>(372,651)</b>	<b>54,106,187</b>
<b>Non-Operating Revenues</b>										
Interest Income	—	201,942	177	470,261	302	—	25,747	310,581	134,805	334,150,263
Rents, Leases, and Franchises	—	—	—	—	—	—	—	—	—	49,791,301
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	19,326	553,987	—	855,471	—	—	218,080	806,247	264,000	203,251,744
Voter Approved Taxes	—	—	—	2,437,819	—	—	—	—	—	278,520,897
Property Assessments	—	—	—	—	—	—	63,724	—	—	55,170,208
Special Assessments	—	—	—	—	—	—	—	—	—	3,795,955
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	7,627,593
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	22,096	—	—	14,039,415
State	261	12,070	—	11,024	—	—	4,734	15,155	1,511	46,526,778
Other Governmental Agencies	—	—	—	138,338	—	—	—	—	—	45,770,872
Other Non-Operating Revenues	11,516	363,343	—	—	—	—	7,868	5,642	204,271	231,769,667
<b>Total Non-Operating Revenues</b>	<b>31,103</b>	<b>1,131,342</b>	<b>177</b>	<b>3,912,913</b>	<b>302</b>	<b>—</b>	<b>342,249</b>	<b>1,137,625</b>	<b>604,587</b>	<b>1,270,414,693</b>
<b>Non-Operating Expenses</b>										
Interest Expense	—	—	—	214,842	—	—	41,162	6,702	—	490,749,058
Other Non-Operating Expenses	—	387,252	—	282,039	—	—	37,004	230,822	—	99,265,809
<b>Total Non-Operating Expenses</b>	<b>\$—</b>	<b>\$387,252</b>	<b>\$—</b>	<b>\$496,881</b>	<b>\$—</b>	<b>\$—</b>	<b>\$78,166</b>	<b>\$237,524</b>	<b>\$—</b>	<b>\$590,014,867</b>
<b>Non-Operating Income (Loss)</b>	<b>31,103</b>	<b>744,090</b>	<b>177</b>	<b>3,416,032</b>	<b>302</b>	<b>—</b>	<b>264,083</b>	<b>900,101</b>	<b>604,587</b>	<b>680,399,826</b>
<b>Income (Loss) Before Operating Transfers</b>	<b>19,815</b>	<b>418,215</b>	<b>(826)</b>	<b>1,296,733</b>	<b>(11,170)</b>	<b>6,942,919</b>	<b>(170,058)</b>	<b>184,252</b>	<b>231,936</b>	<b>734,506,013</b>
Operating Transfers In	—	292,435	—	—	—	—	—	506,828	—	95,868,354
Operating Transfers Out	—	—	—	—	—	—	—	—	—	113,218,661
<b>Net Income (Loss)</b>	<b>\$19,815</b>	<b>\$710,650</b>	<b>\$(826)</b>	<b>\$1,296,733</b>	<b>\$(11,170)</b>	<b>\$6,942,919</b>	<b>\$(170,058)</b>	<b>\$691,080</b>	<b>\$231,936</b>	<b>\$717,155,706</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Air Pollution Control				Ambulance Service			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$12,482,456	\$—	\$—	\$12,482,456	\$3,816,551	\$—	\$—	\$3,816,551
Voter Approved Taxes	—	—	—	—	636,294	—	—	636,294
Property Assessments	4,365,991	—	—	4,365,991	26,227,077	—	—	26,227,077
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,224,940	—	—	1,224,940	82,360	—	—	82,360
Licenses, Permits, and Franchises	139,378,096	—	—	139,378,096	23,875	—	—	23,875
Fines, Forfeits, and Penalties	14,559,179	—	—	14,559,179	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	11,259,484	21,173	—	11,280,657	742,035	—	—	742,035
Rents, Concessions, and Royalties	348,818	133,397	—	482,215	76,272	—	—	76,272
<b>Intergovernmental</b>								
Federal	16,813,542	—	—	16,813,542	139,980	—	—	139,980
State	39,380,692	—	—	39,380,692	424,909	—	—	424,909
Other Governmental Agencies	11,408,744	—	—	11,408,744	403,547	—	—	403,547
Charges for Current Services	65,024,133	—	—	65,024,133	20,891,591	—	—	20,891,591
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	16,636,409	—	241,927	16,878,336	4,732,425	—	—	4,732,425
<b>Total Revenues</b>	<b>\$332,882,484</b>	<b>\$154,570</b>	<b>\$241,927</b>	<b>\$333,278,981</b>	<b>\$58,196,916</b>	<b>\$—</b>	<b>\$—</b>	<b>\$58,196,916</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$152,732,070	\$—	\$—	\$152,732,070	\$11,519,603	\$—	\$—	\$11,519,603
Services and Supplies	157,251,182	—	—	157,251,182	39,285,355	—	—	39,285,355
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	6,255,296	244,643	—	6,499,939	293,084	—	—	293,084
Interest Expense	3,761,615	359,799	—	4,121,414	41,732	—	—	41,732
Fixed Assets	4,796,032	—	241,927	5,037,959	834,990	—	—	834,990
Other Expenditures	42,919,732	—	—	42,919,732	814,883	—	—	814,883
<b>Total Expenditures</b>	<b>\$367,715,927</b>	<b>\$604,442</b>	<b>\$241,927</b>	<b>\$368,562,296</b>	<b>\$52,789,647</b>	<b>\$—</b>	<b>\$—</b>	<b>\$52,789,647</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(34,833,443)</b>	<b>\$(449,872)</b>	<b>\$—</b>	<b>\$(35,283,315)</b>	<b>\$5,407,269</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,407,269</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$10,000	\$—	\$—	\$10,000
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	264,967	—	—	264,967	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—
Operating Transfers In	3,495,563	193,680	—	3,689,243	161,394	—	—	161,394
Operating Transfers Out	3,689,243	—	—	3,689,243	3,687,635	—	—	3,687,635
<b>Total Other Financing Sources (Uses)</b>	<b>\$71,287</b>	<b>\$193,680</b>	<b>\$—</b>	<b>\$264,967</b>	<b>\$(3,516,241)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(3,516,241)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(34,762,156)</b>	<b>\$(256,192)</b>	<b>\$—</b>	<b>\$(35,018,348)</b>	<b>\$1,891,028</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,891,028</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Animal Control				Cemetery			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$2,168,675	\$—	\$—	\$2,168,675	\$22,298,092	\$—	\$—	\$22,298,092
Voter Approved Taxes	—	—	—	—	80	—	—	80
Property Assessments	240,840	—	—	240,840	276,290	—	—	276,290
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	131,836	—	—	131,836	203,344	—	—	203,344
Licenses, Permits, and Franchises	1,023,283	—	—	1,023,283	571,259	—	—	571,259
Fines, Forfeits, and Penalties	—	—	—	—	815	—	—	815
<b>Revenue From Use of Money and Property</b>								
Interest Income	287,680	—	37,481	325,161	4,959,999	10,922	90,475	5,061,396
Rents, Concessions, and Royalties	—	—	—	—	291,889	—	—	291,889
<b>Intergovernmental</b>								
Federal	—	—	—	—	12,249	—	—	12,249
State	40,508	—	—	40,508	454,563	—	—	454,563
Other Governmental Agencies	2,855,121	—	—	2,855,121	469,990	—	—	469,990
Charges for Current Services	4,954,231	—	—	4,954,231	22,348,533	17,638	—	22,366,171
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	144,687	—	—	144,687	3,810,041	—	214,998	4,025,039
<b>Total Revenues</b>	<b>\$11,846,861</b>	<b>\$—</b>	<b>\$37,481</b>	<b>\$11,884,342</b>	<b>\$55,697,144</b>	<b>\$28,560</b>	<b>\$305,473</b>	<b>\$56,031,177</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$4,384,801	\$—	\$—	\$4,384,801	\$26,299,378	\$—	\$—	\$26,299,378
Services and Supplies	4,752,456	—	—	4,752,456	13,762,034	—	—	13,762,034
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	56,790	—	—	56,790	448,617	158,697	—	607,314
Interest Expense	3,841	—	—	3,841	139,486	157,168	—	296,654
Fixed Assets	1,124,117	—	148,118	1,272,235	6,347,007	—	5,665,541	12,012,548
Other Expenditures	—	—	—	—	298,415	—	14,552	312,967
<b>Total Expenditures</b>	<b>\$10,322,005</b>	<b>\$—</b>	<b>\$148,118</b>	<b>\$10,470,123</b>	<b>\$47,294,937</b>	<b>\$315,865</b>	<b>\$5,680,093</b>	<b>\$53,290,895</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$1,524,856</b>	<b>\$—</b>	<b>\$(110,637)</b>	<b>\$1,414,219</b>	<b>\$8,402,207</b>	<b>\$(287,305)</b>	<b>\$(5,374,620)</b>	<b>\$2,740,282</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$13,203	\$—	\$80,000	\$93,203
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	32,109	—	150,000	182,109
Other Financing (Uses)	5,500,000	—	—	5,500,000	24,482	—	—	24,482
Operating Transfers In	—	—	—	—	353,759	514,436	1,834,774	2,702,969
Operating Transfers Out	—	—	—	—	2,413,189	—	257,679	2,670,868
<b>Total Other Financing Sources (Uses)</b>	<b>\$(5,500,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(5,500,000)</b>	<b>\$(2,038,600)</b>	<b>\$514,436</b>	<b>\$1,807,095</b>	<b>\$282,931</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,975,144)</b>	<b>\$—</b>	<b>\$(110,637)</b>	<b>\$(4,085,781)</b>	<b>\$6,363,607</b>	<b>\$227,131</b>	<b>\$(3,567,525)</b>	<b>\$3,023,213</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Drainage and Drainage Maintenance				Financing or Constructing Facilities			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$9,261,267	\$—	\$—	\$9,261,267	\$—	\$4,183,346	\$—	\$4,183,346
Voter Approved Taxes	139,340	652,678	—	792,018	—	—	—	—
Property Assessments	26,250,046	1,114,625	—	27,364,671	—	15,567,268	—	15,567,268
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	90,744	10,895,881	—	10,986,625
Prior Year and Penalties	82,790	29	—	82,819	—	—	—	—
Licenses, Permits, and Franchises	13,309,155	—	—	13,309,155	1,990	—	—	1,990
Fines, Forfeits, and Penalties	80,996	—	—	80,996	525	—	—	525
<b>Revenue From Use of Money and Property</b>								
Interest Income	2,512,131	43,083	30,785	2,585,999	16,164,697	146,017,372	33,228,346	195,410,415
Rents, Concessions, and Royalties	28,942	—	—	28,942	217,550,226	1,215,168,036	—	1,432,718,262
<b>Intergovernmental</b>								
Federal	1,122,710	—	—	1,122,710	1,671,745	2,437,373	28,509,700	32,618,818
State	291,778	603	—	292,381	—	1,967,643	—	1,967,643
Other Governmental Agencies	173,900	—	27,630	201,530	34,496,436	192,429,725	2,051,533	228,977,694
Charges for Current Services	62,669,285	—	—	62,669,285	17,229,240	8,764,210	—	25,993,450
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	1,669,034	348,916	—	2,017,950	4,585,320	60,657,372	8,514,906	73,757,598
<b>Total Revenues</b>	<b>\$117,591,374</b>	<b>\$2,159,934</b>	<b>\$58,415</b>	<b>\$119,809,723</b>	<b>\$291,790,923</b>	<b>\$1,658,088,226</b>	<b>\$72,304,485</b>	<b>\$2,022,183,634</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$1,047,687	\$—	\$—	\$1,047,687	\$17,548,762	\$—	\$—	\$17,548,762
Services and Supplies	69,032,190	—	—	69,032,190	33,468,975	—	—	33,468,975
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	3,695,412	1,440,334	—	5,135,746	116,870,772	1,131,810,690	—	1,248,681,462
Interest Expense	532,000	352,074	—	884,074	43,075,921	915,337,458	—	958,413,379
Fixed Assets	1,509,638	—	84,245	1,593,883	103,046,499	324,690,359	62,260,694	489,997,552
Other Expenditures	23,037,757	4,182	20,273	23,062,212	38,448,396	150,779,585	274,866,840	464,094,821
<b>Total Expenditures</b>	<b>\$98,854,684</b>	<b>\$1,796,590</b>	<b>\$104,518</b>	<b>\$100,755,792</b>	<b>\$352,459,325</b>	<b>\$2,522,618,092</b>	<b>\$337,127,534</b>	<b>\$3,212,204,951</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$18,736,690</b>	<b>\$363,344</b>	<b>\$(46,103)</b>	<b>\$19,053,931</b>	<b>\$(60,668,402)</b>	<b>\$(864,529,866)</b>	<b>\$(264,823,049)</b>	<b>\$(1,190,021,317)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$54,046,525	\$—	\$—	\$54,046,525	\$1,011,716,124	\$—	\$238,888,083	\$1,250,604,207
Proceeds of Refunding Debt	—	—	—	—	—	2,136,894,609	—	2,136,894,609
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	1,622,056,538	—	1,622,056,538
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	139,810	—	—	139,810	16,140,002	277,761,275	15,563,191	309,464,468
Other Financing (Uses)	—	—	—	—	201,190,861	503,331,171	4,579,535	709,101,567
Operating Transfers In	202,649	46,083	65,331	314,063	8,004,084	1,001,555,254	109,650,015	1,119,209,353
Operating Transfers Out	360,210	—	—	360,210	750,149,214	287,384,595	81,694,145	1,119,227,954
<b>Total Other Financing Sources (Uses)</b>	<b>\$54,028,774</b>	<b>\$46,083</b>	<b>\$65,331</b>	<b>\$54,140,188</b>	<b>\$84,520,135</b>	<b>\$1,003,438,834</b>	<b>\$277,827,609</b>	<b>\$1,365,786,578</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$72,765,464</b>	<b>\$409,427</b>	<b>\$19,228</b>	<b>\$73,194,119</b>	<b>\$23,851,733</b>	<b>\$138,908,968</b>	<b>\$13,004,560</b>	<b>\$175,765,261</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Fire Protection				Flood Control and Water Conservation			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$1,195,449,655	\$61,164	\$—	\$1,195,510,819	\$276,581,915	\$1,945	\$—	\$276,583,860
Voter Approved Taxes	2,860,757	249,514	—	3,110,271	3,310,847	6,913,974	—	10,224,821
Property Assessments	96,676,729	39,057	—	96,715,786	41,926,257	1,980,399	—	43,906,656
Special Assessments (Mello/Roos, Mark/Roos)	193,375	—	—	193,375	6,106,722	2,724,457	—	8,831,179
Prior Year and Penalties	7,181,161	764	—	7,181,925	3,030,989	(55,879)	—	2,975,110
Licenses, Permits, and Franchises	11,802,178	—	—	11,802,178	1,165,186	—	—	1,165,186
Fines, Forfeits, and Penalties	3,242,988	—	—	3,242,988	1,667,103	—	—	1,667,103
<b>Revenue From Use of Money and Property</b>								
Interest Income	13,546,118	179,313	2,176,985	15,902,416	32,138,484	13,469,407	6,152,743	51,760,634
Rents, Concessions, and Royalties	1,918,769	—	—	1,918,769	11,733,880	—	—	11,733,880
<b>Intergovernmental</b>								
Federal	10,835,674	—	82,994	10,918,668	9,649,066	—	666,895	10,315,961
State	39,492,778	2,780	2,061,834	41,557,392	24,278,301	58	18,813,705	43,092,064
Other Governmental Agencies	62,647,436	—	1,185,342	63,832,778	40,044,556	125	4,037,186	44,081,867
Charges for Current Services	276,962,520	—	—	276,962,520	203,436,740	—	—	203,436,740
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	7,662	—	—	7,662
Other Revenues	34,906,598	—	5,251,223	40,157,821	46,130,707	—	1,944,377	48,075,084
<b>Total Revenues</b>	<b>\$1,757,716,736</b>	<b>\$532,592</b>	<b>\$10,758,378</b>	<b>\$1,769,007,706</b>	<b>\$701,208,415</b>	<b>\$25,034,486</b>	<b>\$31,614,906</b>	<b>\$757,857,807</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$1,262,402,298	\$—	\$—	\$1,262,402,298	\$143,318,780	\$—	\$—	\$143,318,780
Services and Supplies	317,393,222	—	—	317,393,222	426,921,918	—	—	426,921,918
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	11,609,260	3,212,533	—	14,821,793	2,626,817	16,349,091	—	18,975,908
Interest Expense	3,127,717	1,348,760	—	4,476,477	2,878,641	18,695,898	—	21,574,539
Fixed Assets	120,496,226	—	52,965,474	173,461,700	112,923,139	—	5,280,737	118,203,876
Other Expenditures	16,013,543	6,487	3,720,017	19,740,047	(1,752,054)	60,157	16,375,610	14,683,713
<b>Total Expenditures</b>	<b>\$1,731,042,266</b>	<b>\$4,567,780</b>	<b>\$56,685,491</b>	<b>\$1,792,295,537</b>	<b>\$686,917,241</b>	<b>\$35,105,146</b>	<b>\$21,656,347</b>	<b>\$743,678,734</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$26,674,470</b>	<b>\$(4,035,188)</b>	<b>\$(45,927,113)</b>	<b>\$(23,287,831)</b>	<b>\$14,291,174</b>	<b>\$(10,070,660)</b>	<b>\$9,958,559</b>	<b>\$14,179,073</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$8,661,266	\$—	\$27,005,000	\$35,666,266	\$11,426,569	\$—	\$—	\$11,426,569
Proceeds of Refunding Debt	—	—	—	—	—	87,852,151	—	87,852,151
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	81,537,488	—	81,537,488
Inception of Lease Purchase Agreements	856,655	—	425,000	1,281,655	—	—	—	—
Other Financing Sources	3,233,003	—	35,521	3,268,524	17,815,765	—	18,561	17,834,326
Other Financing (Uses)	19,578,560	—	8,762,983	28,341,543	5,214,328	—	—	5,214,328
Operating Transfers In	18,572,257	4,134,491	16,847,704	39,554,452	24,702,348	21,056,185	11,652,797	57,411,330
Operating Transfers Out	32,031,186	176,682	2,431,456	34,639,324	40,065,632	6,808,683	13,938,655	60,812,970
<b>Total Other Financing Sources (Uses)</b>	<b>\$(20,286,565)</b>	<b>\$3,957,809</b>	<b>\$33,118,786</b>	<b>\$16,790,030</b>	<b>\$8,664,722</b>	<b>\$20,562,165</b>	<b>\$(2,267,297)</b>	<b>\$26,959,590</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,387,905</b>	<b>\$(77,379)</b>	<b>\$(12,808,327)</b>	<b>\$(6,497,801)</b>	<b>\$22,955,896</b>	<b>\$10,491,505</b>	<b>\$7,691,262</b>	<b>\$41,138,663</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Governmental Services				Health			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$1,105,555	\$—	\$—	\$1,105,555	\$13,948,572	\$—	\$—	\$13,948,572
Voter Approved Taxes	—	10,407	—	10,407	64,271	1,208,736	—	1,273,007
Property Assessments	680,114	13,705	—	693,819	4,059,576	—	—	4,059,576
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,069	—	—	2,069	34,894	2,308	—	37,202
Licenses, Permits, and Franchises	1,539,594	—	—	1,539,594	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	2,911,466	7,133	4,330	2,922,929	10,543,756	25	—	10,543,781
Rents, Concessions, and Royalties	26,447,457	—	—	26,447,457	5,634,322	—	—	5,634,322
<b>Intergovernmental</b>								
Federal	244,602,891	—	2,281,397	246,884,288	69,267	—	—	69,267
State	156,063,892	781	1,557,609	157,622,282	823,521	29,348	—	852,869
Other Governmental Agencies	44,522,333	741,691	24,834,177	70,098,201	2,945,115	(45,689)	—	2,899,426
Charges for Current Services	180,849,519	—	—	180,849,519	160,929,006	—	—	160,929,006
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	10,351,926	—	108,826	10,460,752	1,944,592	—	—	1,944,592
<b>Total Revenues</b>	<b>\$669,076,816</b>	<b>\$773,717</b>	<b>\$28,786,339</b>	<b>\$698,636,872</b>	<b>\$200,996,892</b>	<b>\$1,194,728</b>	<b>\$—</b>	<b>\$202,191,620</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$118,287,443	\$—	\$—	\$118,287,443	\$15,969,884	\$—	\$—	\$15,969,884
Services and Supplies	455,381,669	—	—	455,381,669	149,174,924	—	—	149,174,924
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	5,985,900	—	—	5,985,900	1,285,730	1,498,500	—	2,784,230
Interest Expense	499,115	707,205	—	1,206,320	594,339	114,512	—	708,851
Fixed Assets	13,827,963	—	5,538,313	19,366,276	2,107,157	—	—	2,107,157
Other Expenditures	60,622,691	5,295	23,721,000	84,348,986	9,928,154	—	—	9,928,154
<b>Total Expenditures</b>	<b>\$654,604,781</b>	<b>\$712,500</b>	<b>\$29,259,313</b>	<b>\$684,576,594</b>	<b>\$179,060,188</b>	<b>\$1,613,012</b>	<b>\$—</b>	<b>\$180,673,200</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$14,472,035</b>	<b>\$61,217</b>	<b>\$(472,974)</b>	<b>\$14,060,278</b>	<b>\$21,936,704</b>	<b>\$(418,284)</b>	<b>\$—</b>	<b>\$21,518,420</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$231,160	\$—	\$—	\$231,160	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	14,790	—	—	14,790	—	—	—	—
Other Financing Sources	14,604,844	—	—	14,604,844	332,078	—	—	332,078
Other Financing (Uses)	17,433,787	—	—	17,433,787	240,800	—	—	240,800
Operating Transfers In	131,524	—	10,859	142,383	—	418,658	—	418,658
Operating Transfers Out	2,345,676	11,188	88,656	2,445,520	418,658	—	—	418,658
<b>Total Other Financing Sources (Uses)</b>	<b>\$(4,797,145)</b>	<b>\$(11,188)</b>	<b>\$(77,797)</b>	<b>\$(4,886,130)</b>	<b>\$(327,380)</b>	<b>\$418,658</b>	<b>\$—</b>	<b>\$91,278</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,674,890</b>	<b>\$50,029</b>	<b>\$(550,771)</b>	<b>\$9,174,148</b>	<b>\$21,609,324</b>	<b>\$374</b>	<b>\$—</b>	<b>\$21,609,698</b>



**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Land Reclamation and Levee Maintenance				Library Services			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$2,441,013	\$—	\$—	\$2,441,013	\$25,331,753	\$—	\$—	\$25,331,753
Voter Approved Taxes	56,291	2,266,241	—	2,322,532	1,881,236	1,220,902	—	3,102,138
Property Assessments	17,356,870	—	—	17,356,870	11,598,357	—	—	11,598,357
Special Assessments (Mello/Roos, Mark/Roos)	945,116	—	—	945,116	1,639,326	278,332	—	1,917,658
Prior Year and Penalties	159,454	67	—	159,521	302,326	7,472	—	309,798
Licenses, Permits, and Franchises	19,173	—	—	19,173	—	—	—	—
Fines, Forfeits, and Penalties	2,380	—	—	2,380	589,526	—	—	589,526
<b>Revenue From Use of Money and Property</b>								
Interest Income	1,048,925	90,568	10,135	1,149,628	1,033,397	20,983	148,513	1,202,893
Rents, Concessions, and Royalties	945,870	—	—	945,870	608,252	—	—	608,252
<b>Intergovernmental</b>								
Federal	280,860	—	—	280,860	6,404,818	—	—	6,404,818
State	8,942,379	—	—	8,942,379	6,002,218	12,509	—	6,014,727
Other Governmental Agencies	123,859	—	1,327,482	1,451,341	5,668,924	—	—	5,668,924
Charges for Current Services	3,001,457	—	—	3,001,457	5,525,478	—	—	5,525,478
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	734,995	—	—	734,995	3,835,107	—	6,430	3,841,537
<b>Total Revenues</b>	<b>\$36,058,642</b>	<b>\$2,356,876</b>	<b>\$1,337,617</b>	<b>\$39,753,135</b>	<b>\$70,420,718</b>	<b>\$1,540,198</b>	<b>\$154,943</b>	<b>\$72,115,859</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$3,919,582	\$—	\$—	\$3,919,582	\$31,757,227	\$—	\$—	\$31,757,227
Services and Supplies	25,134,932	—	—	25,134,932	29,803,169	—	—	29,803,169
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	2,240,799	1,865,000	—	4,105,799	81,356	810,000	—	891,356
Interest Expense	854,993	543,752	—	1,398,745	193,074	853,387	—	1,046,461
Fixed Assets	1,787,223	—	1,354,740	3,141,963	1,502,353	—	115,865	1,618,218
Other Expenditures	3,265,829	14,987	218	3,281,034	3,488,683	20,007	1,014,229	4,522,919
<b>Total Expenditures</b>	<b>\$37,203,358</b>	<b>\$2,423,739</b>	<b>\$1,354,958</b>	<b>\$40,982,055</b>	<b>\$66,825,862</b>	<b>\$1,683,394</b>	<b>\$1,130,094</b>	<b>\$69,639,350</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,144,716)</b>	<b>\$(66,863)</b>	<b>\$(17,341)</b>	<b>\$(1,228,920)</b>	<b>\$3,594,856</b>	<b>\$(143,196)</b>	<b>\$(975,151)</b>	<b>\$2,476,509</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$1,656,100	\$—	\$—	\$1,656,100	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	3,045	—	—	3,045	—	—	—	—
Other Financing (Uses)	17,911	—	—	17,911	—	—	—	—
Operating Transfers In	313,746	—	80,804	394,550	1,295,291	300,000	211,428	1,806,719
Operating Transfers Out	190,816	—	—	190,816	1,617,880	154,480	34,359	1,806,719
<b>Total Other Financing Sources (Uses)</b>	<b>\$1,764,164</b>	<b>\$—</b>	<b>\$80,804</b>	<b>\$1,844,968</b>	<b>\$(322,589)</b>	<b>\$145,520</b>	<b>\$177,069</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$619,448</b>	<b>\$(66,863)</b>	<b>\$63,463</b>	<b>\$616,048</b>	<b>\$3,272,267</b>	<b>\$2,324</b>	<b>\$(798,082)</b>	<b>\$2,476,509</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Lighting and Lighting Maintenance				Local and Regional Planning or Development			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$22,788,261	\$15,444	\$—	\$22,803,705	\$353,202	\$—	\$—	\$353,202
Voter Approved Taxes	34,204	621,342	—	655,546	961,248	—	—	961,248
Property Assessments	12,267,443	41,032	—	12,308,475	425,533	—	—	425,533
Special Assessments (Mello/Roos, Mark/Roos)	33,200	—	—	33,200	—	—	—	—
Prior Year and Penalties	139,756	54	—	139,810	(13)	—	—	(13)
Licenses, Permits, and Franchises	—	—	—	—	216,292	—	—	216,292
Fines, Forfeits, and Penalties	79,552	—	—	79,552	7,607	—	—	7,607
<b>Revenue From Use of Money and Property</b>								
Interest Income	2,020,736	8,662	175	2,029,573	4,533,604	238,594	—	4,772,198
Rents, Concessions, and Royalties	508	—	—	508	3,231,585	—	—	3,231,585
<b>Intergovernmental</b>								
Federal	22,934	—	—	22,934	21,040,546	11,789	—	21,052,335
State	691,283	156	—	691,439	6,471,317	—	—	6,471,317
Other Governmental Agencies	5,735,037	2	—	5,735,039	2,726,057	—	—	2,726,057
Charges for Current Services	2,709,269	—	—	2,709,269	7,039,515	—	—	7,039,515
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	473,561	13,651	45	487,257	54,981,405	20,623	—	55,002,028
<b>Total Revenues</b>	<b>\$46,995,744</b>	<b>\$700,343</b>	<b>\$220</b>	<b>\$47,696,307</b>	<b>\$101,987,898</b>	<b>\$271,006</b>	<b>\$—</b>	<b>\$102,258,904</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$1,710,054	\$—	\$—	\$1,710,054	\$16,214,837	\$—	\$—	\$16,214,837
Services and Supplies	42,959,331	—	—	42,959,331	32,888,576	—	—	32,888,576
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	331,355	470,334	—	801,689	96,401	—	—	96,401
Interest Expense	12,932	97,833	—	110,765	28,109	—	—	28,109
Fixed Assets	287,816	—	56,517	344,333	31,849,655	—	—	31,849,655
Other Expenditures	410,171	7,828	—	417,999	25,612,655	—	—	25,612,655
<b>Total Expenditures</b>	<b>\$45,711,659</b>	<b>\$575,995</b>	<b>\$56,517</b>	<b>\$46,344,171</b>	<b>\$106,690,233</b>	<b>\$—</b>	<b>\$—</b>	<b>\$106,690,233</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$1,284,085</b>	<b>\$124,348</b>	<b>\$(56,297)</b>	<b>\$1,352,136</b>	<b>\$(4,702,335)</b>	<b>\$271,006</b>	<b>\$—</b>	<b>\$(4,431,329)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	306,219	—	—	306,219	24,600	—	—	24,600
Other Financing (Uses)	3,761	—	—	3,761	—	—	—	—
Operating Transfers In	276,649	—	65,000	341,649	1,512,420	—	—	1,512,420
Operating Transfers Out	244,866	22,600	—	267,466	1,243,576	268,844	—	1,512,420
<b>Total Other Financing Sources (Uses)</b>	<b>\$334,241</b>	<b>\$(22,600)</b>	<b>\$65,000</b>	<b>\$376,641</b>	<b>\$293,444</b>	<b>\$(268,844)</b>	<b>\$—</b>	<b>\$24,600</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,618,326</b>	<b>\$101,748</b>	<b>\$8,703</b>	<b>\$1,728,777</b>	<b>\$(4,408,891)</b>	<b>\$2,162</b>	<b>\$—</b>	<b>\$(4,406,729)</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Memorial				Parking			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$2,822,485	\$—	\$—	\$2,822,485	\$3,040	\$—	\$—	\$3,040
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	63,986	—	—	63,986	16,870	—	—	16,870
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,521	—	—	6,521	238	—	—	238
Licenses, Permits, and Franchises	1,875	—	—	1,875	129,124	—	—	129,124
Fines, Forfeits, and Penalties	—	—	—	—	12,461	—	—	12,461
<b>Revenue From Use of Money and Property</b>								
Interest Income	331,289	—	—	331,289	281,423	8,754	—	290,177
Rents, Concessions, and Royalties	946,756	—	—	946,756	36,607,942	—	—	36,607,942
<b>Intergovernmental</b>								
Federal	111,309	—	—	111,309	—	—	—	—
State	92,077	—	—	92,077	76	—	—	76
Other Governmental Agencies	77,428	—	—	77,428	6,623	—	—	6,623
Charges for Current Services	41,986	—	—	41,986	3,640,392	—	—	3,640,392
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	201,959	—	—	201,959	505,334	—	—	505,334
<b>Total Revenues</b>	<b>\$4,697,671</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,697,671</b>	<b>\$41,203,523</b>	<b>\$8,754</b>	<b>\$—</b>	<b>\$41,212,277</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$1,267,528	\$—	\$—	\$1,267,528	\$7,123,884	\$—	\$—	\$7,123,884
Services and Supplies	1,431,946	—	—	1,431,946	9,061,204	—	—	9,061,204
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	11,707	—	—	11,707	70,000	810,000	—	880,000
Interest Expense	47,928	—	—	47,928	427,099	901,790	—	1,328,889
Fixed Assets	1,479,819	—	—	1,479,819	7,159,061	—	—	7,159,061
Other Expenditures	158,536	—	—	158,536	3,773,252	—	—	3,773,252
<b>Total Expenditures</b>	<b>\$4,397,464</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,397,464</b>	<b>\$27,614,500</b>	<b>\$1,711,790</b>	<b>\$—</b>	<b>\$29,326,290</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$300,207</b>	<b>\$—</b>	<b>\$—</b>	<b>\$300,207</b>	<b>\$13,589,023</b>	<b>\$(1,703,036)</b>	<b>\$—</b>	<b>\$11,885,987</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	19,023,287	—	19,023,287
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	19,096,339	—	19,096,339
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	3,229,439	273,971	—	3,503,410
Other Financing (Uses)	—	—	—	—	13,592,448	618,067	—	14,210,515
Operating Transfers In	—	—	—	—	5,910,932	238,546	—	6,149,478
Operating Transfers Out	32,101	—	—	32,101	238,546	5,910,932	—	6,149,478
<b>Total Other Financing Sources (Uses)</b>	<b>\$(32,101)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(32,101)</b>	<b>\$(4,690,623)</b>	<b>\$(6,089,534)</b>	<b>\$—</b>	<b>\$(10,780,157)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$268,106</b>	<b>\$—</b>	<b>\$—</b>	<b>\$268,106</b>	<b>\$8,898,400</b>	<b>\$(7,792,570)</b>	<b>\$—</b>	<b>\$1,105,830</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Pest Control				Police Protection and Personal Safety			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$44,529,791	\$—	\$—	\$44,529,791	\$24,867,887	\$—	\$—	\$24,867,887
Voter Approved Taxes	10,543	—	—	10,543	—	—	—	—
Property Assessments	15,651,330	—	—	15,651,330	5,143,565	100,553	—	5,244,118
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	630,095	—	—	630,095	62,798	—	—	62,798
Licenses, Permits, and Franchises	—	—	—	—	99,803	—	—	99,803
Fines, Forfeits, and Penalties	31,357	—	—	31,357	825,312	—	—	825,312
<b>Revenue From Use of Money and Property</b>								
Interest Income	2,227,196	54,377	119,878	2,401,451	531,645	883	43,004	575,532
Rents, Concessions, and Royalties	155,703	—	—	155,703	641,644	—	—	641,644
<b>Intergovernmental</b>								
Federal	1,853	—	—	1,853	14,829	—	—	14,829
State	1,946,464	—	—	1,946,464	6,744,785	—	—	6,744,785
Other Governmental Agencies	5,528,412	—	—	5,528,412	9,142,432	—	658,577	9,801,009
Charges for Current Services	7,301,234	—	—	7,301,234	2,429,714	—	—	2,429,714
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	2,353,166	—	2,607	2,355,773	1,740,167	—	—	1,740,167
<b>Total Revenues</b>	<b>\$80,367,144</b>	<b>\$54,377</b>	<b>\$122,485</b>	<b>\$80,544,006</b>	<b>\$52,244,581</b>	<b>\$101,436</b>	<b>\$701,581</b>	<b>\$53,047,598</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$47,822,092	\$—	\$—	\$47,822,092	\$30,456,171	\$—	\$—	\$30,456,171
Services and Supplies	22,923,958	—	—	22,923,958	25,639,485	—	—	25,639,485
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	263,959	1,365,000	—	1,628,959	274,062	—	—	274,062
Interest Expense	136,903	242,247	—	379,150	59,010	—	—	59,010
Fixed Assets	2,436,732	—	189,828	2,626,560	539,015	—	10,745	549,760
Other Expenditures	2,623,961	—	—	2,623,961	371,718	105,550	—	477,268
<b>Total Expenditures</b>	<b>\$76,207,605</b>	<b>\$1,607,247</b>	<b>\$189,828</b>	<b>\$78,004,680</b>	<b>\$57,339,461</b>	<b>\$105,550</b>	<b>\$10,745</b>	<b>\$57,455,756</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$4,159,539</b>	<b>\$(1,552,870)</b>	<b>\$(67,343)</b>	<b>\$2,539,326</b>	<b>\$(5,094,880)</b>	<b>\$(4,114)</b>	<b>\$690,836</b>	<b>\$(4,408,158)</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$4,475	\$—	\$—	\$4,475	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	17,756	—	—	17,756	—	—	—	—
Other Financing (Uses)	6,820	—	—	6,820	—	—	—	—
Operating Transfers In	7,396,504	1,268,506	300,000	8,965,010	18,556,625	—	—	18,556,625
Operating Transfers Out	8,650,741	—	291,164	8,941,905	10,501,589	—	7,300	10,508,889
<b>Total Other Financing Sources (Uses)</b>	<b>\$(1,238,826)</b>	<b>\$1,268,506</b>	<b>\$8,836</b>	<b>\$38,516</b>	<b>\$8,055,036</b>	<b>\$—</b>	<b>\$(7,300)</b>	<b>\$8,047,736</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,920,713</b>	<b>\$(284,364)</b>	<b>\$(58,507)</b>	<b>\$2,577,842</b>	<b>\$2,960,156</b>	<b>\$(4,114)</b>	<b>\$683,536</b>	<b>\$3,639,578</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Recreation and Park				Resource Conservation			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$251,916,117	\$1,052,567	\$—	\$252,968,684	\$2,735,718	\$—	\$—	\$2,735,718
Voter Approved Taxes	40,486	15,515,629	—	15,556,115	—	—	—	—
Property Assessments	49,379,558	1,505,482	—	50,885,040	533,322	—	—	533,322
Special Assessments (Mello/Roos, Mark/Roos)	—	665,842	—	665,842	—	—	—	—
Prior Year and Penalties	1,448,632	(1,371)	—	1,447,261	53,258	—	—	53,258
Licenses, Permits, and Franchises	1,849,818	—	—	1,849,818	149,834	—	—	149,834
Fines, Forfeits, and Penalties	251,717	—	—	251,717	150	—	—	150
<b>Revenue From Use of Money and Property</b>								
Interest Income	9,107,105	702,335	990,993	10,800,433	321,253	—	673	321,926
Rents, Concessions, and Royalties	20,952,505	—	—	20,952,505	396,697	—	—	396,697
<b>Intergovernmental</b>								
Federal	2,267,341	—	—	2,267,341	7,513,842	—	60,793	7,574,635
State	28,765,164	266,584	15,188,955	44,220,703	7,615,542	—	100,391	7,715,933
Other Governmental Agencies	26,387,373	7,031,938	4,687,805	38,107,116	8,136,714	—	772,275	8,908,989
Charges for Current Services	84,301,159	206,165	—	84,507,324	3,385,543	—	—	3,385,543
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	36,316,942	55,000	8,430,243	44,802,185	4,921,479	—	26,463	4,947,942
<b>Total Revenues</b>	<b>\$512,983,917</b>	<b>\$27,000,171</b>	<b>\$29,297,996</b>	<b>\$569,282,084</b>	<b>\$35,763,352</b>	<b>\$—</b>	<b>\$960,595</b>	<b>\$36,723,947</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$207,956,242	\$—	\$—	\$207,956,242	\$9,505,972	\$—	\$—	\$9,505,972
Services and Supplies	160,034,086	—	—	160,034,086	19,803,316	—	—	19,803,316
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	1,925,658	21,445,439	—	23,371,097	28,032	—	—	28,032
Interest Expense	991,954	21,305,775	—	22,297,729	16,733	—	—	16,733
Fixed Assets	112,357,710	—	30,257,075	142,614,785	3,484,131	—	48,177	3,532,308
Other Expenditures	9,696,037	117,338	3,986,257	13,799,632	2,045,925	—	956,512	3,002,437
<b>Total Expenditures</b>	<b>\$492,961,687</b>	<b>\$42,868,552</b>	<b>\$34,243,332</b>	<b>\$570,073,571</b>	<b>\$34,884,109</b>	<b>\$—</b>	<b>\$1,004,689</b>	<b>\$35,888,798</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$20,022,230</b>	<b>\$(15,868,381)</b>	<b>\$(4,945,336)</b>	<b>\$(791,487)</b>	<b>\$879,243</b>	<b>\$—</b>	<b>\$(44,094)</b>	<b>\$835,149</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$10,526,959	\$—	\$2,710,000	\$13,236,959	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	10,605,000	—	10,605,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	10,348,815	—	10,348,815	—	—	—	—
Inception of Lease Purchase Agreements	47,107	—	—	47,107	—	—	—	—
Other Financing Sources	13,071,962	—	—	13,071,962	135,000	—	—	135,000
Other Financing (Uses)	9,492,617	18,432	70,321	9,581,370	116,501	—	—	116,501
Operating Transfers In	17,222,940	17,598,982	15,667,889	50,489,811	772,230	—	—	772,230
Operating Transfers Out	41,499,619	1,026,258	11,102,244	53,628,121	49,537	—	—	49,537
<b>Total Other Financing Sources (Uses)</b>	<b>\$(10,123,268)</b>	<b>\$16,810,477</b>	<b>\$7,205,324</b>	<b>\$13,892,533</b>	<b>\$741,192</b>	<b>\$—</b>	<b>\$—</b>	<b>\$741,192</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,898,962</b>	<b>\$942,096</b>	<b>\$2,259,988</b>	<b>\$13,101,046</b>	<b>\$1,620,435</b>	<b>\$—</b>	<b>\$(44,094)</b>	<b>\$1,576,341</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Self Insurance				Streets and Roads - Construction and Maintenance			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$5,214,976	\$—	\$—	\$5,214,976
Voter Approved Taxes	—	—	—	—	588,340	621,341	—	1,209,681
Property Assessments	—	—	—	—	10,130,165	—	—	10,130,165
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	122,621	16	—	122,637
Licenses, Permits, and Franchises	—	—	—	—	33,305	—	—	33,305
Fines, Forfeits, and Penalties	—	—	—	—	5,350	—	—	5,350
<b>Revenue From Use of Money and Property</b>								
Interest Income	105,134,275	617,838	—	105,752,113	4,225,774	3,733	9,068	4,238,575
Rents, Concessions, and Royalties	1,904,892	—	—	1,904,892	82,454,756	—	—	82,454,756
<b>Intergovernmental</b>								
Federal	6,300	—	—	6,300	1,556,114	—	—	1,556,114
State	—	—	—	—	720,961	—	—	720,961
Other Governmental Agencies	752,007	—	—	752,007	12,439,963	—	246,435	12,686,398
Charges for Current Services	155,030,211	—	—	155,030,211	6,070,562	—	—	6,070,562
Self Insurance Member Contributions and Claim Adjustments	2,009,587,678	—	—	2,009,587,678	—	—	—	—
Other Revenues	41,932,304	—	—	41,932,304	468,187	—	2,831	471,018
<b>Total Revenues</b>	<b>\$2,314,347,667</b>	<b>\$617,838</b>	<b>\$—</b>	<b>\$2,314,965,505</b>	<b>\$124,031,074</b>	<b>\$625,090</b>	<b>\$258,334</b>	<b>\$124,914,498</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$51,066,414	\$—	\$—	\$51,066,414	\$32,269,918	\$—	\$—	\$32,269,918
Services and Supplies	609,320,103	—	—	609,320,103	30,554,599	—	—	30,554,599
Self-Insurance - Claims Paid	1,550,024,135	—	—	1,550,024,135	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	2,500,000	950,000	—	3,450,000	560,423	458,332	—	1,018,755
Interest Expense	119,062	478,598	—	597,660	107,030	61,017	—	168,047
Fixed Assets	3,683,681	—	—	3,683,681	136,765	—	441,679	578,444
Other Expenditures	125,651,898	—	—	125,651,898	17,401,304	3,639	645,851	18,050,794
<b>Total Expenditures</b>	<b>\$2,342,365,293</b>	<b>\$1,428,598</b>	<b>\$—</b>	<b>\$2,343,793,891</b>	<b>\$81,030,039</b>	<b>\$522,988</b>	<b>\$1,087,530</b>	<b>\$82,640,557</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(28,017,626)</b>	<b>\$(810,760)</b>	<b>\$—</b>	<b>\$(28,828,386)</b>	<b>\$43,001,035</b>	<b>\$102,102</b>	<b>\$(829,196)</b>	<b>\$42,273,941</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$3,000,000	\$—	\$—	\$3,000,000	\$5,561,407	\$—	\$—	\$5,561,407
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	1,588,482	—	—	1,588,482
Other Financing (Uses)	12,195,934	—	—	12,195,934	33,578	—	—	33,578
Operating Transfers In	1,504,758	810,760	—	2,315,518	156,613	—	497,752	654,365
Operating Transfers Out	810,760	—	—	810,760	592,917	—	—	592,917
<b>Total Other Financing Sources (Uses)</b>	<b>\$(8,501,936)</b>	<b>\$810,760</b>	<b>\$—</b>	<b>\$(7,691,176)</b>	<b>\$6,680,007</b>	<b>\$—</b>	<b>\$497,752</b>	<b>\$7,177,759</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(36,519,562)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(36,519,562)</b>	<b>\$49,681,042</b>	<b>\$102,102</b>	<b>\$(331,444)</b>	<b>\$49,451,700</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	Television Translator Station Facilities				Underground Electric and Communication Facilities			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>								
<b>Taxes and Assessments</b>								
Current Secured and Unsecured (1%)	\$429,510	\$—	\$—	\$429,510	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—
Property Assessments	234,473	—	—	234,473	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—
Prior Year and Penalties	31,116	—	—	31,116	—	—	—	—
Licenses, Permits, and Franchises	38,979	—	—	38,979	—	—	—	—
Fines, Forfeits, and Penalties	1,000	—	—	1,000	—	—	—	—
<b>Revenue From Use of Money and Property</b>								
Interest Income	40,388	—	—	40,388	5,268	—	—	5,268
Rents, Concessions, and Royalties	35,055	—	—	35,055	—	—	—	—
<b>Intergovernmental</b>								
Federal	—	—	—	—	—	—	—	—
State	12,865	—	—	12,865	—	—	—	—
Other Governmental Agencies	167,332	—	—	167,332	—	—	—	—
Charges for Current Services	2,908,678	—	—	2,908,678	549,986	—	—	549,986
Self Insurance Member Contributions and Claim Adjustments	—	—	—	—	—	—	—	—
Other Revenues	4,379	—	—	4,379	—	—	—	—
<b>Total Revenues</b>	<b>\$3,903,775</b>	<b>\$—</b>	<b>\$—</b>	<b>\$3,903,775</b>	<b>\$555,254</b>	<b>\$—</b>	<b>\$—</b>	<b>\$555,254</b>
<b>Expenditures</b>								
Salaries, Wages, and Benefits	\$252,644	\$—	\$—	\$252,644	\$—	\$—	\$—	\$—
Services and Supplies	332,755	—	—	332,755	242,505	—	—	242,505
Self-Insurance - Claims Paid	—	—	—	—	—	—	—	—
<b>Debt Service</b>								
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—
Fixed Assets	103,491	—	—	103,491	—	—	—	—
Other Expenditures	2,758,917	—	—	2,758,917	—	—	—	—
<b>Total Expenditures</b>	<b>\$3,447,807</b>	<b>\$—</b>	<b>\$—</b>	<b>\$3,447,807</b>	<b>\$242,505</b>	<b>\$—</b>	<b>\$—</b>	<b>\$242,505</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$455,968</b>	<b>\$—</b>	<b>\$—</b>	<b>\$455,968</b>	<b>\$312,749</b>	<b>\$—</b>	<b>\$—</b>	<b>\$312,749</b>
<b>Financing Sources (Uses)</b>								
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$455,968</b>	<b>\$—</b>	<b>\$—</b>	<b>\$455,968</b>	<b>\$312,749</b>	<b>\$—</b>	<b>\$—</b>	<b>\$312,749</b>

**Table 9. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise Activity Revenues and Expenditures by Non-Enterprise Activity**

Non-Enterprise Activity	State Total			
	General and Special Revenue Funds	Debt Service Funds	Capital Projects Funds	Total
<b>Revenues</b>				
<b>Taxes and Assessments</b>				
Current Secured and Unsecured (1%)	1,920,546,491	5,314,466	—	1,925,860,957
Voter Approved Taxes	10,583,937	29,280,764	—	39,864,701
Property Assessments	323,504,392	20,362,121	—	343,866,513
Special Assessments (Mello/Roos, Mark/Roos)	9,008,483	14,564,512	—	23,572,995
Prior Year and Penalties	14,931,185	(46,540)	—	14,884,645
Licenses, Permits, and Franchises	171,352,819	—	—	171,352,819
Fines, Forfeits, and Penalties	21,358,018	—	—	21,358,018
<b>Revenue From Use of Money and Property</b>				
Interest Income	225,908,128	161,495,155	43,043,584	430,446,867
Rents, Concessions, and Royalties	412,912,740	1,215,301,433	—	1,628,214,173
<b>Intergovernmental</b>				
Federal	324,137,870	2,449,162	31,601,779	358,188,811
State	329,256,073	2,280,462	37,722,494	369,259,029
Other Governmental Agencies	276,859,339	200,157,792	39,828,442	516,845,573
Charges for Current Services	1,299,229,982	8,988,013	—	1,308,217,995
Self Insurance Member Contributions and Claim Adjustments	2,009,595,340	—	—	2,009,595,340
Other Revenues	273,380,724	61,095,562	24,744,876	275,312,364
<b>Total Revenues</b>	<b>7,622,565,521</b>	<b>1,721,242,902</b>	<b>176,941,175</b>	<b>9,520,749,598</b>
<b>Expenditures</b>				
Salaries, Wages, and Benefits	2,194,833,271	—	—	2,194,833,271
Services and Supplies	2,676,553,890	—	—	2,676,553,890
Self-Insurance - Claims Paid	1,550,024,135	—	—	1,550,024,135
<b>Debt Service</b>				
Retirement of Long-Term Debt	157,511,430	1,182,888,593	—	1,340,400,023
Interest Expense	57,649,234	961,557,273	—	1,019,206,507
Fixed Assets	533,820,220	324,690,359	164,659,675	1,023,170,254
Other Expenditures	387,590,403	151,125,055	325,321,359	864,036,817
<b>Total Expenditures</b>	<b>7,557,982,583</b>	<b>2,620,261,280</b>	<b>489,981,034</b>	<b>10,668,224,897</b>
<b>Revenues Over (Under) Expenditures</b>	<b>64,582,938</b>	<b>(899,018,378)</b>	<b>(313,039,859)</b>	<b>(1,147,475,299)</b>
<b>Financing Sources (Uses)</b>				
Proceeds of Long-Term Debt	1,106,853,788	—	268,683,083	1,375,536,871
Proceeds of Refunding Debt	—	2,254,375,047	—	2,254,375,047
Payment to Refunded Debt Escrow Agent	—	1,733,039,180	—	1,733,039,180
Inception of Lease Purchase Agreements	918,552	—	425,000	1,343,552
Other Financing Sources	70,939,081	278,035,246	15,767,273	364,741,600
Other Financing (Uses)	284,642,388	503,967,670	13,412,839	802,022,897
Operating Transfers In	110,542,286	1,048,135,581	156,884,353	1,315,562,220
Operating Transfers Out	900,833,591	301,764,262	109,845,658	1,312,443,511
<b>Total Other Financing Sources (Uses)</b>	<b>103,777,728</b>	<b>1,041,774,762</b>	<b>318,501,212</b>	<b>1,464,053,702</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>168,360,666</b>	<b>142,756,384</b>	<b>5,461,353</b>	<b>316,578,403</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	49-99 Cooperative Library System	ACHD-Yearly Benefits Joint Powers Authority	Adin Cemetery District	Adin Fire Protection District	Adin Lighting District	Agoura Hills and Calabasas Community Center Authority	Airborne Law Enforcement Services	Airport Neighborhood Lighting District	Alameda - Contra Costa Transit Financing Corporation	Alameda County Abandoned Vehicle Abatement Authority
	Library Services	Self Insurance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$13,114	\$12,514	\$1,527	\$—	\$—	\$5,464	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	171	181	24	—	—	171	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	11,729	847,366	1,548	1,145	68	—	16,919	112	71,609	5,184
Rents, Concessions, and Royalties	—	—	—	—	—	138,091	—	—	813,129	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	7	—	—
State	183,908	—	646	551	30	—	—	125	—	1,210,131
Other Governmental Agencies	—	—	—	—	—	—	861,274	2,077	—	—
Charges for Current Services	59,028	—	1,760	1,737	—	768,214	245,111	—	—	—
Self Insurance Contributions and Claim Adjustments	—	18,852,507	—	—	—	—	—	—	—	—
Other Revenues	—	—	254	42,044	—	239,883	—	—	114,149	—
<b>Total Revenues</b>	<b>254,665</b>	<b>19,699,873</b>	<b>17,493</b>	<b>58,172</b>	<b>1,649</b>	<b>1,146,188</b>	<b>1,123,304</b>	<b>7,956</b>	<b>998,887</b>	<b>1,215,315</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	314,858	1,756,659	9,088	2,648	—	527,448	—	—	—	—
Services and Supplies	29,105	3,683,437	6,904	31,333	1,610	380,166	852,707	9,812	—	9,666
Self Insurance - Claims Paid	—	16,587,420	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	1,235,000	—
Interest Expense	—	—	—	—	—	—	—	—	899,870	—
Fixed Assets	—	—	4,416	15,320	—	53,707	—	—	—	—
Other Expenditures	—	—	—	—	—	72,347	—	—	73,766	1,205,649
<b>Total Expenditures</b>	<b>343,963</b>	<b>22,027,516</b>	<b>20,408</b>	<b>49,301</b>	<b>1,610</b>	<b>1,033,668</b>	<b>852,707</b>	<b>9,812</b>	<b>2,208,636</b>	<b>1,215,315</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(89,298)</b>	<b>(2,327,643)</b>	<b>(2,915)</b>	<b>8,871</b>	<b>39</b>	<b>112,520</b>	<b>270,597</b>	<b>(1,856)</b>	<b>(1,209,749)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(89,298)</b>	<b>\$(2,327,643)</b>	<b>\$(2,915)</b>	<b>\$8,871</b>	<b>\$39</b>	<b>\$112,520</b>	<b>\$270,597</b>	<b>\$(1,856)</b>	<b>\$(1,209,749)</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Alameda County Fire Department	Alameda County Flood Control and Water Conservation District	Alameda County Mosquito Abatement District	Alameda County Resource Conservation District	Alameda County Schools Insurance Group	Alamo-Lafayette Cemetery District	Alba Recreation and Park District	Albion-Little River Fire Protection	Alexander Estates Lighting District	Alliance of Schools For Cooperative Insurance Programs
	Fire Protection	Flood Control and Water Conservation	Pest Control	Resource Conservation	Self Insurance	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$21,823,502	\$24,654,378	\$1,027,480	\$111,580	\$—	\$136,545	\$—	\$46,654	\$6,160	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	45,951	—	—	—	—	76,260	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	90,255	343,660	5,102	—	—	(1,312)	—	—	—	—
Licenses, Permits, and Franchises	—	4,190	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	336,852	3,699,601	80,580	1,406	342,857	6,415	80	930	—	2,957,855
Rents, Concessions, and Royalties	—	415,831	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	374,027	—	—	—	—	—	—	—	—
State	352,394	1,695,658	15,345	1,472	—	2,143	—	2,698	106	—
Other Governmental Agencies	865,204	1,993,777	—	558,411	—	—	—	—	—	—
Charges for Current Services	19,278,985	13,953,731	—	—	—	107,545	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	7,662	—	—	72,486,487	—	—	—	—	45,107,724
Other Revenues	2,172,298	224,691	43,292	6,293	38,924	—	1,903	35,904	—	566,573
<b>Total Revenues</b>	<b>44,919,490</b>	<b>47,367,206</b>	<b>1,217,750</b>	<b>679,162</b>	<b>72,868,268</b>	<b>251,336</b>	<b>1,983</b>	<b>162,446</b>	<b>6,266</b>	<b>48,632,152</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	32,393,721	19,071,045	1,098,708	259,915	442,795	142,855	968	4,336	—	1,042,320
Services and Supplies	7,255,738	18,879,862	488,722	151,000	1,380,187	95,675	—	34,017	8,133	16,430,193
Self Insurance - Claims Paid	—	—	—	—	69,941,728	—	—	—	—	27,386,807
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	147,059	3,190,788	59,247	—	—	—	—	28,491	—	—
Other Expenditures	353,524	861,861	—	166,932	—	—	—	14,293	—	—
<b>Total Expenditures</b>	<b>40,150,042</b>	<b>42,003,556</b>	<b>1,646,677</b>	<b>577,847</b>	<b>71,764,710</b>	<b>238,530</b>	<b>968</b>	<b>81,137</b>	<b>8,133</b>	<b>44,859,320</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,769,448</b>	<b>5,363,650</b>	<b>(428,927)</b>	<b>101,315</b>	<b>1,103,558</b>	<b>12,806</b>	<b>1,015</b>	<b>81,309</b>	<b>(1,867)</b>	<b>3,772,832</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	2,529,677	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	2,731,777	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(202,100)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,769,448</b>	<b>\$5,161,550</b>	<b>\$(428,927)</b>	<b>\$101,315</b>	<b>\$1,103,558</b>	<b>\$12,806</b>	<b>\$1,015</b>	<b>\$81,309</b>	<b>\$(1,867)</b>	<b>\$3,772,832</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Almanor Recreation and Park District	Almond Wood Estates Lighting District	Alpine Fire Protection District	Alpine Resource Conservation District	Alpine Springs County Water District	Alpine Springs County Water District	Alpine Village-Sequoia Crest Community Services District	Alta Cemetery District	Alta Fire Protection District	Altadena Library District
	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Resource Conservation	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$1,744,061	\$—	\$154,138	\$51,325	\$10,060	\$98,594	\$46,369	\$1,038,617
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	960	—	—	—	—	8,040	—	—	558,666
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(1,110)	—	—	—	315	79	21	85,297
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	811	(157)	81,920	160	1,425	1,050	7,949	63,503	906	24,922
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	5,873	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	25,835	5,500	4,835	967	228	2,178	901	154,098
Other Governmental Agencies	8,000	—	—	—	—	—	—	—	—	—
Charges for Current Services	21,032	—	—	—	—	—	—	351,978	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	64,660	109	492,703	2,000	—	14,680	—	15,505	14,579	75,974
<b>Total Revenues</b>	<b>94,503</b>	<b>912</b>	<b>2,343,409</b>	<b>7,660</b>	<b>160,398</b>	<b>68,022</b>	<b>26,592</b>	<b>531,837</b>	<b>68,649</b>	<b>1,937,574</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	25,342	—	1,355,888	—	21,808	32,750	—	232,901	7,800	1,141,217
Services and Supplies	14,388	7,430	460,848	1,105	137,950	66,570	27,431	117,285	40,001	517,213
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	252,685	—	—	—	—	—	—	—
Interest Expense	—	—	28,496	—	—	—	—	—	—	—
Fixed Assets	172	—	85,449	—	—	—	—	90,192	—	74,035
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>39,902</b>	<b>7,430</b>	<b>2,183,366</b>	<b>1,105</b>	<b>159,758</b>	<b>99,320</b>	<b>27,431</b>	<b>440,378</b>	<b>47,801</b>	<b>1,732,465</b>
<b>Revenues Over (Under) Expenditures</b>	<b>54,601</b>	<b>(6,518)</b>	<b>160,043</b>	<b>6,555</b>	<b>640</b>	<b>(31,298)</b>	<b>(839)</b>	<b>91,459</b>	<b>20,848</b>	<b>205,109</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	2,500,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	22,305	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>2,500,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(22,305)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$54,601</b>	<b>\$(6,518)</b>	<b>\$2,660,043</b>	<b>\$6,555</b>	<b>\$640</b>	<b>\$(31,298)</b>	<b>\$(839)</b>	<b>\$69,154</b>	<b>\$20,848</b>	<b>\$205,109</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Altair Permanent Road Division	Altaville Cemetery District	Altaville-Melones Fire Protection District	Alturas Cemetery District	Alturas Fire Protection District	Alvord Drainage District (Riverside)	Amador County Air Pollution Control District	Amador County Fire Protection District	Amador Resource Conservation District	Amador-Tuolumne Community Action Agency
	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Air Pollution Control	Fire Protection	Resource Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$47,961	\$40,571	\$63,062	\$49,953	\$—	\$—	\$12,220	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	12,000	—	—	—	—	—	—	437,271	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(37)	25	1,086	875	—	—	35	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	265	8,789	10,308	338	618	5	6,506	18,422	1,402	6,310
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	394	321	—	—	—	—	4,175,286
State	—	918	4,968	2,760	1,157	—	85,131	9,742	87,344	285,551
Other Governmental Agencies	39	938	—	—	—	—	—	428,000	—	509,718
Charges for Current Services	—	2,250	3,267	16,311	1,088	—	164,582	209,318	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	58	49,273	—	—	—	325	1,146,569
<b>Total Revenues</b>	<b>12,304</b>	<b>60,819</b>	<b>59,139</b>	<b>84,009</b>	<b>103,285</b>	<b>5</b>	<b>256,219</b>	<b>1,115,008</b>	<b>89,071</b>	<b>6,123,434</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	29,603	—	62,632	25,741	—	95,338	222,754	—	3,194,214
Services and Supplies	567	6,173	35,176	13,147	35,433	—	110,710	757,751	139,015	2,875,098
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	18,450	105	37,164	—	—	89,325	—	107,425
Other Expenditures	—	32	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>567</b>	<b>35,808</b>	<b>53,626</b>	<b>75,884</b>	<b>98,338</b>	<b>—</b>	<b>206,048</b>	<b>1,069,830</b>	<b>139,015</b>	<b>6,176,737</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,737</b>	<b>25,011</b>	<b>5,513</b>	<b>8,125</b>	<b>4,947</b>	<b>5</b>	<b>50,171</b>	<b>45,178</b>	<b>(49,944)</b>	<b>(53,303)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,737</b>	<b>\$25,011</b>	<b>\$5,513</b>	<b>\$8,125</b>	<b>\$4,947</b>	<b>\$5</b>	<b>\$50,171</b>	<b>\$45,178</b>	<b>\$(49,944)</b>	<b>\$(53,303)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ambrose Recreation and Park District	American Canyon Fire Protection District	American River Authority	American River Flood Control District	Anderson Cemetery District	Anderson Fire Protection District	Anderson Springs Lighting District	Anderson Valley Cemetery District	Anderson Valley Community Services District	Anderson Valley Community Services District Governmental Services
	Recreation and Park	Fire Protection	Local and Regional Planning or Development	Flood Control and Water Conservation	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$374,445	\$1,525,292	\$—	\$—	\$50,641	\$578,857	\$2,572	\$25,453	\$—	\$114,096
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	260,553	—	—	1,306,260	—	—	2,714	—	119,734	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	17,554	—	—	122	32,588	132	42	—	—
Licenses, Permits, and Franchises	—	424,797	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	14,354	26,517	3,805	83,938	16,865	14,014	88	3,207	640	853
Rents, Concessions, and Royalties	132,653	—	—	—	—	—	—	—	—	1
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	8,819	18,913	—	—	1,382	109,643	66	875	4,752	1,085
Other Governmental Agencies	—	14,685	16,000	—	136	—	—	—	—	—
Charges for Current Services	560,997	97,639	—	—	—	71,092	—	2,325	5,829	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	110,116	296,883	53,338	—	—	2,542	460
<b>Total Revenues</b>	<b>1,351,821</b>	<b>2,125,397</b>	<b>19,805</b>	<b>1,500,314</b>	<b>366,029</b>	<b>859,532</b>	<b>5,572</b>	<b>31,902</b>	<b>133,497</b>	<b>116,495</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	891,104	1,575,244	—	623,021	171,686	560,711	—	19,068	52,152	17,457
Services and Supplies	656,825	145,444	1,950	468,910	39,079	170,091	4,158	5,230	125,876	20,597
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	25,677	—	36,548	—	—	22,271	—
Interest Expense	—	—	—	3,606	—	6,735	—	—	12,486	—
Fixed Assets	—	34,154	—	—	—	67,889	—	—	13,729	3,000
Other Expenditures	—	—	—	—	473	80,745	—	—	—	—
<b>Total Expenditures</b>	<b>1,547,929</b>	<b>1,754,842</b>	<b>1,950</b>	<b>1,121,214</b>	<b>211,238</b>	<b>922,719</b>	<b>4,158</b>	<b>24,298</b>	<b>226,514</b>	<b>41,054</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(196,108)</b>	<b>370,555</b>	<b>17,855</b>	<b>379,100</b>	<b>154,791</b>	<b>(63,187)</b>	<b>1,414</b>	<b>7,604</b>	<b>(93,017)</b>	<b>75,441</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	70,000	—	—	—	42,378	—	—	92,171	72,819
Operating Transfers Out	—	70,000	—	—	—	—	—	—	—	92,171
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>42,378</b>	<b>—</b>	<b>—</b>	<b>92,171</b>	<b>(19,352)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(196,108)</b>	<b>\$370,555</b>	<b>\$17,855</b>	<b>\$379,100</b>	<b>\$154,791</b>	<b>\$(20,809)</b>	<b>\$1,414</b>	<b>\$7,604</b>	<b>\$(846)</b>	<b>\$56,089</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Anderson Valley Community Services District	Angels Camp Veterans Memorial District	Antelope Fire Protection District	Antelope Valley Air Quality Management District	Antelope Valley Mosquito Abatement District	Antelope Valley Resource Conservation District	Antelope Valley State Water Contractors Association	Antelope-Black Mountain Cemetery District	Apple Valley Fire Protection District	Aptos-La Selva Fire Protection Services
	Recreation and Park	Memorial	Fire Protection	Air Pollution Control	Pest Control	Resource Conservation	Flood Control and Water Conservation	Cemetery	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$52,012	\$77,533	\$—	\$99,045	\$92,175	\$—	\$—	\$2,705,236	\$5,749,774
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	1,590,687	110,258
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	32	—	1,224,865	8,524	2,924	—	—	3,787	—
Licenses, Permits, and Franchises	—	—	3,677	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	3,950	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	35	22,082	6,222	63,589	7,517	1,050	24	37	82,022	20,225
Rents, Concessions, and Royalties	—	2,100	—	—	—	52,026	—	—	1,500	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	999	400	803,968	1,375	1,182	—	—	105,624	78,954
Other Governmental Agencies	3,104	—	35,798	—	—	466	—	—	—	—
Charges for Current Services	14,450	—	—	—	435,326	19,128	—	—	143,968	83,168
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	4,606	—	17,091	—	—	—	—	41,035	33,928
<b>Total Revenues</b>	<b>17,589</b>	<b>81,831</b>	<b>123,630</b>	<b>2,113,463</b>	<b>551,787</b>	<b>168,951</b>	<b>24</b>	<b>37</b>	<b>4,673,859</b>	<b>6,076,307</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	22,216	—	—	384,397	90,115	—	—	3,070,118	4,723,676
Services and Supplies	13,819	32,977	103,488	791,764	255,120	103,396	12,280	167	816,496	672,117
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	176,150
Interest Expense	—	—	—	—	—	—	—	—	40,537	923
Fixed Assets	—	—	5,300	130,175	13,835	—	—	—	768,261	62,970
Other Expenditures	—	47	10,227	1,632,940	—	—	—	—	—	9,616
<b>Total Expenditures</b>	<b>13,819</b>	<b>55,240</b>	<b>119,015</b>	<b>2,554,879</b>	<b>653,352</b>	<b>193,511</b>	<b>12,280</b>	<b>167</b>	<b>4,695,412</b>	<b>5,645,452</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,770</b>	<b>26,591</b>	<b>4,615</b>	<b>(441,416)</b>	<b>(101,565)</b>	<b>(24,560)</b>	<b>(12,256)</b>	<b>(130)</b>	<b>(21,553)</b>	<b>430,855</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	200,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>200,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,770</b>	<b>\$26,591</b>	<b>\$4,615</b>	<b>\$(441,416)</b>	<b>\$(101,565)</b>	<b>\$(24,560)</b>	<b>\$(12,256)</b>	<b>\$(130)</b>	<b>\$178,447</b>	<b>\$430,855</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Aqua Mansa Industrial Growth Association Governmental Services	Arbuckle Cemetery District  Cemetery	Arbuckle-College City Fire Protection District Fire Protection	Arcade Creek Recreation and Park District Recreation and Park	Arcata Fire Protection District  Fire Protection	Arden Manor Recreation and Park District Recreation and Park	Arden Park Recreation and Park District Recreation and Park	Area 4 Agency on Aging  Local and Regional Planning or Development	Arnold Lighting District  Lighting and Lighting Maintenance	Aromas Tri-County Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$45,041	\$224,871	\$350,658	\$962,147	\$211,405	\$194,428	\$—	\$3,647	\$868,437
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	55,000	282,475	103,085	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	987	4,562	28,623	2,626	—	—	(5)	12,386
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	12,242	3,666	—	278	32,730	549	6,253	—	1,109	16,723
Rents, Concessions, and Royalties	—	—	—	18,988	—	21,168	25,456	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	155	—	—	6,662,866	—	—
State	—	328	413	76,421	29,064	5,689	4,218	1,659,130	69	10,091
Other Governmental Agencies	80,734	—	—	—	—	21,447	—	349,117	—	—
Charges for Current Services	—	8,390	—	38,828	—	108,618	183,597	—	—	21,725
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	18,203	30,832	100,834	39,183	10,658	9,718	—	59,969
<b>Total Revenues</b>	<b>92,976</b>	<b>57,425</b>	<b>244,474</b>	<b>575,567</b>	<b>1,436,028</b>	<b>513,770</b>	<b>424,610</b>	<b>8,680,831</b>	<b>4,820</b>	<b>989,331</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	25,321	125,178	283,077	1,118,778	267,027	285,438	1,081,427	—	—
Services and Supplies	148,289	13,083	81,850	236,899	186,305	128,139	158,386	—	3,655	936,761
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	29,071	—	—	—	—
Interest Expense	—	—	209	—	—	23,667	—	—	—	—
Fixed Assets	—	53	28,070	—	743,262	34,452	16,320	27,672	—	155,646
Other Expenditures	—	—	—	21,574	—	—	—	7,614,615	—	—
<b>Total Expenditures</b>	<b>148,289</b>	<b>38,457</b>	<b>235,307</b>	<b>541,550</b>	<b>2,048,345</b>	<b>482,356</b>	<b>460,144</b>	<b>8,723,714</b>	<b>3,655</b>	<b>1,092,407</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(55,313)</b>	<b>18,968</b>	<b>9,167</b>	<b>34,017</b>	<b>(612,317)</b>	<b>31,414</b>	<b>(35,534)</b>	<b>(42,883)</b>	<b>1,165</b>	<b>(103,076)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	652,512	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	70,046	—	—	—
Operating Transfers Out	—	—	—	34,235	—	—	8,083	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(34,235)</b>	<b>652,512</b>	<b>—</b>	<b>61,963</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(55,313)</b>	<b>\$18,968</b>	<b>\$9,167</b>	<b>\$(218)</b>	<b>\$40,195</b>	<b>\$31,414</b>	<b>\$26,429</b>	<b>\$(42,883)</b>	<b>\$1,165</b>	<b>\$(103,076)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Arrowbear Park County Water District	Arrowhead Health Administrators	Arroyo Grande Cemetery District	Arroyo Seco Library Network	Arroyo Vista Community Service District	Artesia Cemetery District	Artois Fire Protection District	Ash Maintenance District (San Joaquin)	Ashley Maintenance District (San Joaquin)	Associated Community Action Program
	Fire Protection	Health	Cemetery	Library Services	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$122,385	\$—	\$63,296	\$—	\$7,225	\$76,661	\$19,842	\$12,919	\$202	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	8,263	—	26,813	4,803	595	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	173	2,738	—	(3)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	3,155	72,077	3,844	1,240	2,472	3,698	70	78	4,408
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	549,108
State	2,615	—	500	108,571	128	1,033	2,138	252	4	—
Other Governmental Agencies	—	—	—	5,494	—	—	—	—	—	14,626
Charges for Current Services	—	103,235	249,776	—	—	148,382	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	26,076	8,642	—	—	—	28,423	—	—	—	—
<b>Total Revenues</b>	<b>151,076</b>	<b>115,032</b>	<b>385,649</b>	<b>117,909</b>	<b>17,029</b>	<b>259,709</b>	<b>52,491</b>	<b>18,041</b>	<b>879</b>	<b>568,142</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	23,992	17,650	183,925	58,175	—	193,155	4,996	—	—	—
Services and Supplies	95,171	169,288	99,959	319,870	6,996	41,439	24,645	23,251	449	553,516
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	100,000	—	—	—	—	—	—	—
Interest Expense	—	—	11,375	—	—	41	—	—	—	—
Fixed Assets	—	—	36,666	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	8,652	—	—	—	—
<b>Total Expenditures</b>	<b>119,163</b>	<b>186,938</b>	<b>431,925</b>	<b>378,045</b>	<b>6,996</b>	<b>243,287</b>	<b>29,641</b>	<b>23,251</b>	<b>449</b>	<b>553,516</b>
<b>Revenues Over (Under) Expenditures</b>	<b>31,913</b>	<b>(71,906)</b>	<b>(46,276)</b>	<b>(260,136)</b>	<b>10,033</b>	<b>16,422</b>	<b>22,850</b>	<b>(5,210)</b>	<b>430</b>	<b>14,626</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	6,709	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(6,709)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$25,204</b>	<b>\$(71,906)</b>	<b>\$(46,276)</b>	<b>\$(260,136)</b>	<b>\$10,033</b>	<b>\$16,422</b>	<b>\$22,850</b>	<b>\$(5,210)</b>	<b>\$430</b>	<b>\$14,626</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Association of California Water Agencies Joint Powers Insurance Authority Self Insurance	Atascadero Cemetery District  Cemetery	Atherton Channel Drainage District  Drainage and Drainage Maintenance	Atwater Fire Protection  Fire Protection	Auburn Cemetery District  Cemetery	Auburn Recreation and Park District  Recreation and Park	Auburn Valley Community Services District  Streets and Roads - Construction and Maintenance	Audubon Hills Community Services District  Streets and Roads - Construction and Maintenance	Authority for California Cities Excess Liability (ACCEL)  Self Insurance	Authority for the Handicapped of San Bernardino County  Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$188,333	\$40,120	\$—	\$299,413	\$1,826,664	\$—	\$19,885	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	32,220	10,225	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	132	—	—	381	—	—
Licenses, Permits, and Franchises	—	—	—	2,100	—	26,244	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,826,323	43,474	—	—	42,715	17,656	81	285	726,773	5,551
Rents, Concessions, and Royalties	73,894	—	—	—	—	105,732	—	—	—	90,000
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,752	398	—	4,300	26,316	—	359	—	—
Other Governmental Agencies	—	—	—	1,117,162	—	—	—	—	—	—
Charges for Current Services	—	—	—	660,593	220,871	891,214	—	—	291,500	—
Self Insurance Contributions and Claim Adjustments	17,962,217	—	—	—	—	—	—	—	4,452,981	—
Other Revenues	—	110,928	—	—	—	72,520	16	—	1,500	5,448
<b>Total Revenues</b>	<b>19,862,434</b>	<b>345,487</b>	<b>40,518</b>	<b>1,779,855</b>	<b>567,431</b>	<b>2,966,346</b>	<b>32,317</b>	<b>31,135</b>	<b>5,472,754</b>	<b>100,999</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,314,815	165,788	—	1,434,695	353,730	1,573,635	—	—	—	—
Services and Supplies	—	112,760	—	275,637	83,844	976,201	7,233	42,020	5,608,177	80,989
Self Insurance - Claims Paid	15,519,419	—	—	—	—	—	—	—	28,265	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	65,000	—	—	—	—
Interest Expense	—	—	—	—	—	72,415	—	—	—	—
Fixed Assets	—	16,374	—	69,523	114,178	315,475	—	—	—	—
Other Expenditures	—	—	—	—	—	—	66,095	—	—	—
<b>Total Expenditures</b>	<b>17,834,234</b>	<b>294,922</b>	<b>—</b>	<b>1,779,855</b>	<b>551,752</b>	<b>3,002,726</b>	<b>73,328</b>	<b>42,020</b>	<b>5,636,442</b>	<b>80,989</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,028,200</b>	<b>50,565</b>	<b>40,518</b>	<b>—</b>	<b>15,679</b>	<b>(36,380)</b>	<b>(41,011)</b>	<b>(10,885)</b>	<b>(163,688)</b>	<b>20,010</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	40,518	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(40,518)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,028,200</b>	<b>\$50,565</b>	<b>\$—</b>	<b>\$—</b>	<b>\$15,679</b>	<b>\$(36,380)</b>	<b>\$(41,011)</b>	<b>\$(10,885)</b>	<b>\$(163,688)</b>	<b>\$20,010</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Automated Regional Justice Information System (ARJIS)	Avena Drainage District (San Joaquin)	Avenal Healthcare District	Avila Beach Community Services District	Bald Mountain Fire Protection District	Baldwin Hills Regional Conservation Authority	Baldwin Park Financing Authority	Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Bangor Cemetery District	Banning Unified School Library
	Governmental Services	Drainage and Drainage Maintenance	Ambulance Service	Fire Protection	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Cemetery	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$7,723	\$52,420	\$140,783	\$67,088	\$—	\$—	\$270	\$3,358	\$369,553
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(194)	—	—	—	—	5	1,040
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	347,647	1,090	35	15,878	1,111	40,686	79,670	172	251	4,670
Rents, Concessions, and Royalties	—	—	27,500	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	150	1,249	6,145	1,402	—	—	4	91	34,588
Other Governmental Agencies	1,754,414	—	—	—	—	—	—	—	—	4,445
Charges for Current Services	2,455,332	—	859,668	—	—	—	—	—	—	13,081
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	113,071	—	493	22,944	528	—	—	—	—	24,358
<b>Total Revenues</b>	<b>4,670,464</b>	<b>8,963</b>	<b>941,365</b>	<b>185,556</b>	<b>70,129</b>	<b>40,686</b>	<b>79,670</b>	<b>446</b>	<b>3,705</b>	<b>451,735</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	129,396	—	422,351	50,333	—	—	—	—	—	241,212
Services and Supplies	3,766,742	1,773	469,036	118,914	42,315	—	—	60	3,330	186,514
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	37,096	—	—	—
Fixed Assets	—	—	—	—	12,092	—	—	—	—	—
Other Expenditures	—	—	—	—	—	10,731	280,296	—	—	—
<b>Total Expenditures</b>	<b>3,896,138</b>	<b>1,773</b>	<b>891,387</b>	<b>169,247</b>	<b>54,407</b>	<b>10,731</b>	<b>317,392</b>	<b>60</b>	<b>3,330</b>	<b>427,726</b>
<b>Revenues Over (Under) Expenditures</b>	<b>774,326</b>	<b>7,190</b>	<b>49,978</b>	<b>16,309</b>	<b>15,722</b>	<b>29,955</b>	<b>(237,722)</b>	<b>386</b>	<b>375</b>	<b>24,009</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	4,465,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	4,199,351	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>265,649</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$774,326</b>	<b>\$7,190</b>	<b>\$49,978</b>	<b>\$16,309</b>	<b>\$15,722</b>	<b>\$29,955</b>	<b>\$27,927</b>	<b>\$386</b>	<b>\$375</b>	<b>\$24,009</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bard Resource Conservation District	Bardsdale Cemetery District	Barstow Cemetery District	Barstow Fire Protection District	Barstow Heights Community Services District	Barstow Recreation and Park District	Bay Area Air Quality Management District	Bay Area Community College Districts Joint Power Agency Self Insurance	Bay Area Housing Authority Risk Management Agency	Bay Area Library and Information System
	Resource Conservation	Cemetery	Cemetery	Fire Protection	Recreation and Park	Recreation and Park	Air Pollution Control			Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$20,572	\$74,640	\$2,232,265	\$43,660	\$486,176	\$12,228,764	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	22,937	—	—	—	5,566	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	196	5,758	193,726	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	17,886,915	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	2,330,319	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	78	4,446	47,264	7,208	2,246	3,993	610,222	105,241	1,078,173	22,863
Rents, Concessions, and Royalties	3,605	—	—	6,495	50	66,846	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	113,523	—	—	2,249,456	—	—	97,335
State	—	125	1,452	52,248	856	9,938	2,637,810	—	—	191,668
Other Governmental Agencies	—	—	—	48,786	2,400	198,385	—	—	—	50,123
Charges for Current Services	—	116,203	261,622	—	—	147,182	—	—	—	211,677
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	3,944,237	2,343,647	—
Other Revenues	—	10,259	—	(21,407)	—	—	236,307	—	—	546,258
<b>Total Revenues</b>	<b>3,683</b>	<b>174,738</b>	<b>390,736</b>	<b>2,632,844</b>	<b>49,212</b>	<b>918,086</b>	<b>38,179,793</b>	<b>4,049,478</b>	<b>3,421,820</b>	<b>1,119,924</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	68,836	219,038	1,819,411	11,456	437,204	27,511,536	—	—	9,290
Services and Supplies	2,181	47,963	122,549	429,568	11,576	321,806	9,651,996	2,635,030	309,180	499,965
Self Insurance - Claims Paid	—	—	—	—	—	—	—	377,992	3,685,727	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	58,432	—	14,479	—	—	—	—
Interest Expense	—	—	—	20,495	—	935	—	—	—	—
Fixed Assets	—	—	—	10,142	19,925	99,523	580,089	—	—	2,730
Other Expenditures	—	—	—	31,520	—	—	—	—	—	553,538
<b>Total Expenditures</b>	<b>2,181</b>	<b>116,799</b>	<b>341,587</b>	<b>2,369,568</b>	<b>42,957</b>	<b>873,947</b>	<b>37,743,621</b>	<b>3,013,022</b>	<b>3,994,907</b>	<b>1,065,523</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,502</b>	<b>57,939</b>	<b>49,149</b>	<b>263,276</b>	<b>6,255</b>	<b>44,139</b>	<b>436,172</b>	<b>1,036,456</b>	<b>(573,087)</b>	<b>54,401</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,502</b>	<b>\$57,939</b>	<b>\$49,149</b>	<b>\$263,276</b>	<b>\$6,255</b>	<b>\$44,139</b>	<b>\$436,172</b>	<b>\$1,036,456</b>	<b>\$(573,087)</b>	<b>\$54,401</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bay Area Schools Insurance Cooperative	Bay Cities Joint Powers Insurance Authority	Bayliss Fire Protection District	Baywood Park Drainage Maintenance District (San Mateo)	Beach Erosion Authority For Clean Oceans and Nourishment	Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	Bear Mountain Recreation and Park District	Bear River Recreation and Park District	Bear Valley Community Services District	Bear Valley Community Services District
	Self Insurance	Self Insurance	Fire Protection	Drainage and Drainage Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Police Protection and Personal Safety	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$6,389	\$—	\$—	\$10,514	\$365,571	\$148,222	\$864,019	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	12,309	—	—	1,282	—	121,645	290,691	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	(3)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	613	150,803	1,839	—	1,866	859	1,537	1,162	14,691	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	5,000	19,360	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	3,543	—	293,010	212	5,055	271	128,351	—
Other Governmental Agencies	—	—	—	—	66,000	—	199,582	30,000	—	—
Charges for Current Services	—	—	—	—	—	—	83,768	42,659	—	—
Self Insurance Contributions and Claim Adjustments	4,807,432	5,724,054	—	—	—	—	—	—	—	—
Other Revenues	1,158	—	—	—	—	—	24,207	26,594	119,210	—
<b>Total Revenues</b>	<b>4,809,203</b>	<b>5,874,857</b>	<b>24,080</b>	<b>—</b>	<b>360,876</b>	<b>12,864</b>	<b>679,720</b>	<b>375,553</b>	<b>1,436,322</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,970	—	—	—	460,497	46,006	873,515	66,832
Services and Supplies	2,650	1,000,047	11,718	4	362,063	14,276	237,862	111,258	242,500	34,172
Self Insurance - Claims Paid	—	3,038,321	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	1,472	—	—
Interest Expense	—	—	—	—	—	—	—	5,278	—	—
Fixed Assets	—	—	—	—	—	—	—	120,803	—	—
Other Expenditures	4,781,669	41,614	—	—	—	—	16,215	—	—	—
<b>Total Expenditures</b>	<b>4,784,319</b>	<b>4,079,982</b>	<b>13,688</b>	<b>4</b>	<b>362,063</b>	<b>14,276</b>	<b>714,574</b>	<b>284,817</b>	<b>1,116,015</b>	<b>101,004</b>
<b>Revenues Over (Under) Expenditures</b>	<b>24,884</b>	<b>1,794,875</b>	<b>10,392</b>	<b>(4)</b>	<b>(1,187)</b>	<b>(1,412)</b>	<b>(34,854)</b>	<b>90,736</b>	<b>320,307</b>	<b>(101,004)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$24,884</b>	<b>\$1,794,875</b>	<b>\$10,392</b>	<b>\$(4)</b>	<b>\$(1,187)</b>	<b>\$(1,412)</b>	<b>\$(34,854)</b>	<b>\$90,736</b>	<b>\$320,307</b>	<b>\$(101,004)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bear Valley Community Services District Streets and Roads - Construction and Maintenance	Bear Valley-Indian Valley Fire Protection District Fire Protection	Beaumont Cherry Valley Recreation and Park District Recreation and Park	Beaumont Library District Library Services	Beckwourth Fire Protection District Fire Protection	Bel Aire Lighting Maintenance (San Mateo) Lighting and Lighting Maintenance	Bel Marin Keys Community Services District Local and Regional Planning or Development	Bell Canyon Community Services District Ambulance Service	Bell Canyon Community Services District Police Protection and Personal Safety	Bell Gardens Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$25,863	\$317,856	\$396,246	\$17,612	\$26,321	\$277,630	\$26,352	\$18,416	\$221,605
Voter Approved Taxes	—	—	—	—	—	—	961,248	—	—	—
Property Assessments	1,232,509	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,903	1,177	16	119	—	—	—	(1,551)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	1,482
<b>Revenue From Use of Money and Property</b>										
Interest Income	28,760	1,692	8,777	2,167	1,010	10,873	5,802	—	—	8,754
Rents, Concessions, and Royalties	—	—	—	—	—	—	12,592	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	104,829	—	—	—
State	—	5,117	6,153	179,754	3,365	260	3,002	375	300	2,823
Other Governmental Agencies	—	—	48,367	5,829	—	—	—	—	—	9,000
Charges for Current Services	—	—	187,094	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	39,003	3,908	22,391	17,879	3,310	—	48,082	—	—	—
<b>Total Revenues</b>	<b>1,300,272</b>	<b>36,580</b>	<b>592,541</b>	<b>603,052</b>	<b>25,313</b>	<b>37,573</b>	<b>1,413,185</b>	<b>26,727</b>	<b>18,716</b>	<b>242,113</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	614,301	5,575	276,636	327,256	2,213	—	105,802	—	—	—
Services and Supplies	206,524	15,237	190,184	226,760	11,364	17,287	758,375	26,727	18,716	299,101
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	41,688	—	—	—
Interest Expense	—	—	—	—	—	—	6,085	—	—	—
Fixed Assets	—	12,335	—	14,123	1,440	—	22,744	—	—	—
Other Expenditures	—	—	134,977	—	—	—	267,839	—	—	—
<b>Total Expenditures</b>	<b>820,825</b>	<b>33,147</b>	<b>601,797</b>	<b>568,139</b>	<b>15,017</b>	<b>17,287</b>	<b>1,202,533</b>	<b>26,727</b>	<b>18,716</b>	<b>299,101</b>
<b>Revenues Over (Under) Expenditures</b>	<b>479,447</b>	<b>3,433</b>	<b>(9,256)</b>	<b>34,913</b>	<b>10,296</b>	<b>20,286</b>	<b>210,652</b>	<b>—</b>	<b>—</b>	<b>(56,988)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	50,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(50,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$479,447</b>	<b>\$3,433</b>	<b>\$(9,256)</b>	<b>\$(15,087)</b>	<b>\$10,296</b>	<b>\$20,286</b>	<b>\$210,652</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(56,988)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Bell Lighting District	Bell-Cudahy Cable Television Joint Powers Authority	Bella Vista Recreation and Park District	Belle Mill Cemetery District	Belmont Fire Protection District	Belmont Lighting District	Belmont Terrace Lighting District	Belvedere-Tiburon Joint Recreation Committee District	Belvedere-Tiburon Library Agency	Ben Lomond Fire Protection District
	Lighting and Lighting Maintenance	Translator Station Facilities	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Library Services	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$144,421	\$—	\$5,721	\$—	\$4,322,941	\$4,439	\$4,028	\$—	\$—	\$453,682
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	958,865	—
Prior Year and Penalties	(86)	—	(39)	—	—	24	3	—	—	—
Licenses, Permits, and Franchises	—	38,979	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	958	—	39	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	468	—	424	2,434	83	3,854	853	4,454	19,485	14,501
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	40,816	7,624
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,802	—	75	—	51,398	43	57	—	82,885	6,181
Other Governmental Agencies	83,115	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	628,329	108,401	4,018
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,500	—	—	—	—	—	—	52,478	—
<b>Total Revenues</b>	<b>230,678</b>	<b>41,479</b>	<b>6,220</b>	<b>2,434</b>	<b>4,374,422</b>	<b>8,360</b>	<b>4,941</b>	<b>632,783</b>	<b>1,262,930</b>	<b>486,006</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	295,927	815,485	210,324
Services and Supplies	224,999	8,738	110	1,000	4,493,727	2,916	5,046	344,017	460,335	133,682
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	2,139	42,174	40,588
Other Expenditures	—	33,979	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>224,999</b>	<b>42,717</b>	<b>110</b>	<b>1,000</b>	<b>4,493,727</b>	<b>2,916</b>	<b>5,046</b>	<b>642,083</b>	<b>1,317,994</b>	<b>384,594</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,679</b>	<b>(1,238)</b>	<b>6,110</b>	<b>1,434</b>	<b>(119,305)</b>	<b>5,444</b>	<b>(105)</b>	<b>(9,300)</b>	<b>(55,064)</b>	<b>101,412</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	154,480	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>154,480</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,679</b>	<b>\$(1,238)</b>	<b>\$6,110</b>	<b>\$1,434</b>	<b>\$(119,305)</b>	<b>\$5,444</b>	<b>\$(105)</b>	<b>\$(9,300)</b>	<b>\$99,416</b>	<b>\$101,412</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Benefits Liability Excess Fund	Benicia Road Lighting District	Bennett Valley Fire Protection	Beta Healthcare Group Risk Management Authority	Bethel Island Fire Protection District	Bethel Island Municipal Improvement District	Beyers Lane Community Services District	Bieber Lighting District	Big Bear City Community Services District	Big Bear Lake Fire Protection District
	Self Insurance	Lighting and Lighting Maintenance	Fire Protection	Self Insurance	Fire Protection	Land Reclamation and Levee Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,253	\$345,603	\$—	\$531,457	\$290,968	\$—	\$2,458	\$1,026,515	\$2,274,972
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	142,885	—	—	—	12,600	—	1,154,594	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	6	2,268	—	(3,721)	—	—	21	—	39,324
Licenses, Permits, and Franchises	—	—	840	—	—	12,568	—	—	—	81,900
Fines, Forfeits, and Penalties	—	—	(6,331)	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	27,541	494	5,692	17,149,201	287	4,121	164	829	29,882	42,374
Rents, Concessions, and Royalties	—	—	—	856,939	—	—	—	—	—	5,276
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	94,571
State	—	68	4,814	—	8,376	266,622	—	142	21,002	50,859
Other Governmental Agencies	—	—	—	—	—	—	—	—	9,600	—
Charges for Current Services	—	—	3,523	—	1,098	2,687	—	—	—	81,603
Self Insurance Contributions and Claim Adjustments	12,731,574	—	—	40,512,263	—	—	—	—	—	—
Other Revenues	—	—	3,546	1,178,919	13	3,780	—	—	33,138	41,885
<b>Total Revenues</b>	<b>12,759,115</b>	<b>4,821</b>	<b>502,840</b>	<b>59,697,322</b>	<b>537,510</b>	<b>580,746</b>	<b>12,764</b>	<b>3,450</b>	<b>2,274,731</b>	<b>2,712,764</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	160,048	5,547,972	169,944	170,750	—	—	1,508,039	1,979,726
Services and Supplies	12,824,787	4,573	162,092	2,678,224	45,328	331,759	13,593	2,357	358,042	516,758
Self Insurance - Claims Paid	—	—	—	16,114,041	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	32,872	—	—	—	—	—	—	62,303
Interest Expense	—	—	2,616	—	145	—	—	—	—	66,985
Fixed Assets	—	—	7,409	115,837	—	30,950	—	—	26,768	3,253
Other Expenditures	—	19	—	—	60	103,195	—	—	—	—
<b>Total Expenditures</b>	<b>12,824,787</b>	<b>4,592</b>	<b>365,037</b>	<b>24,456,074</b>	<b>215,477</b>	<b>636,654</b>	<b>13,593</b>	<b>2,357</b>	<b>1,892,849</b>	<b>2,629,025</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(65,672)</b>	<b>229</b>	<b>137,803</b>	<b>35,241,248</b>	<b>322,033</b>	<b>(55,908)</b>	<b>(829)</b>	<b>1,093</b>	<b>381,882</b>	<b>83,739</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	123,974	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>123,974</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(65,672)</b>	<b>\$229</b>	<b>\$137,803</b>	<b>\$35,241,248</b>	<b>\$322,033</b>	<b>\$68,066</b>	<b>\$(829)</b>	<b>\$1,093</b>	<b>\$381,882</b>	<b>\$83,739</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Big Bear Municipal Water District	Big Bear Municipal Water District	Big Bear Valley Recreation and Park District	Big Creek Community Services District	Big Independent Cities Excess Pool Joint Powers Agreement Self Insurance	Big Pine Cemetery District	Big Pine Fire Protection District	Big Pine Fire Protection District	Big Pine Lighting District	Big River Community Services District
	Pest Control	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance		Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$209,103	\$—	\$1,013,462	\$—	\$—	\$10,093	\$—	\$141,243	\$12,839	\$17,678
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	17,422	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,933	—	—	5,840	—	65	—	918	85	—
Licenses, Permits, and Franchises	—	432,608	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	4,740	2,965	822,218	702	251	5,655	2,735	—
Rents, Concessions, and Royalties	—	98,381	13,005	—	—	1,575	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,874	—	37,860	—	—	104	—	1,472	127	520
Other Governmental Agencies	—	—	5,241	—	—	—	—	—	—	—
Charges for Current Services	53,445	—	595,875	—	—	525	60,983	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	3,829,747	—	—	—	—	—
Other Revenues	—	—	10,506	10	5,100	10,924	—	—	—	—
<b>Total Revenues</b>	<b>271,355</b>	<b>530,989</b>	<b>1,680,689</b>	<b>26,237</b>	<b>4,657,065</b>	<b>23,988</b>	<b>61,234</b>	<b>149,288</b>	<b>15,786</b>	<b>18,198</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	198,788	242,347	1,116,472	3,767	—	—	—	7,213	—	—
Services and Supplies	69,037	160,985	526,147	3,805	155,778	12,711	—	109,514	7,071	5,800
Self Insurance - Claims Paid	—	—	—	—	2,760,014	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	67,046	—	—	2,444	—	9,556	—	—
Other Expenditures	49,498	—	—	—	95,339	—	—	—	—	—
<b>Total Expenditures</b>	<b>317,323</b>	<b>403,332</b>	<b>1,709,665</b>	<b>7,572</b>	<b>3,011,131</b>	<b>15,155</b>	<b>—</b>	<b>126,283</b>	<b>7,071</b>	<b>5,800</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(45,968)</b>	<b>127,657</b>	<b>(28,976)</b>	<b>18,665</b>	<b>1,645,934</b>	<b>8,833</b>	<b>61,234</b>	<b>23,005</b>	<b>8,715</b>	<b>12,398</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	3,130,128	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	810,760	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>3,130,128</b>	<b>—</b>	<b>—</b>	<b>(810,760)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(45,968)</b>	<b>\$3,257,785</b>	<b>\$(28,976)</b>	<b>\$18,665</b>	<b>\$835,174</b>	<b>\$8,833</b>	<b>\$61,234</b>	<b>\$23,005</b>	<b>\$8,715</b>	<b>\$12,398</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Big River Community Services District	Big Valley Fire Protection District	Big Valley Pest Abatement District	Bishop Fire Protection District	Bittner Lane Permanent Road Division District	Black Gold Cooperative Library System	Blanchard - Santa Paula Public Library District - Blanchard Community Library	Bloomington Recreation and Park District	Bloss Memorial Healthcare District	BLP Schools Self-Insurance Authority
	Recreation and Park	Fire Protection	Pest Control	Fire Protection	Streets and Roads - Construction and Maintenance	Library Services	Library Services	Recreation and Park	Health	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$11,535	\$1,609	\$208,682	\$894	\$—	\$217,671	\$153,925	\$107,119	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	64,271	—
Property Assessments	103,988	—	—	—	—	—	184,671	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	161	243	1,362	1	—	20,047	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	518	714	3,647	11,497	82	12,777	4,816	3,911	36,821	336,617
Rents, Concessions, and Royalties	4,211	—	—	—	—	268,795	—	—	785,858	—
<b>Intergovernmental</b>										
Federal	—	3,100	—	—	—	—	—	3,117	—	—
State	—	582	1,693	2,196	13	—	53,342	3,138	7,141	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	16,626	—	—	—	—	1,100,464	10,489	—	5,451,887	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	8,704,397
Other Revenues	3,297	1,164	—	34,618	—	—	110,664	—	380,514	—
<b>Total Revenues</b>	<b>128,640</b>	<b>17,256</b>	<b>7,192</b>	<b>258,355</b>	<b>990</b>	<b>1,382,036</b>	<b>601,700</b>	<b>164,091</b>	<b>6,833,611</b>	<b>9,041,014</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	66,782	3,215	—	50,423	—	526,394	392,888	63,196	2,577,074	—
Services and Supplies	43,749	36,935	15,892	156,044	3,555	658,484	228,287	67,311	1,279,124	6,332,928
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	6,287,657
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	5,850	—	74,180	—
Interest Expense	—	—	—	—	—	—	—	—	14,259	—
Fixed Assets	6,710	3,544	—	—	—	188,640	—	—	859,506	—
Other Expenditures	—	—	—	—	—	—	—	—	186,695	—
<b>Total Expenditures</b>	<b>117,241</b>	<b>43,694</b>	<b>15,892</b>	<b>206,467</b>	<b>3,555</b>	<b>1,373,518</b>	<b>627,025</b>	<b>130,507</b>	<b>4,990,838</b>	<b>12,620,585</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,399</b>	<b>(26,438)</b>	<b>(8,700)</b>	<b>51,888</b>	<b>(2,565)</b>	<b>8,518</b>	<b>(25,325)</b>	<b>33,584</b>	<b>1,842,773</b>	<b>(3,579,571)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,399</b>	<b>\$(26,438)</b>	<b>\$(8,700)</b>	<b>\$51,888</b>	<b>\$(2,565)</b>	<b>\$8,518</b>	<b>\$(25,325)</b>	<b>\$33,584</b>	<b>\$1,842,773</b>	<b>\$(3,579,571)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Blue Lake Fire Protection District	Blue Tent School Road Permanent Road Division	Bluffs Community Services District	Bodega Bay Fire Protection District	Boggs Tract Fire Protection District	Boggs Tract Maintenance District (San Joaquin)	Bolinas Fire Protection District	Bolinas Highlands Permanent Road Division	Bombay Beach Community Service District	Bonita-Sunnyside Fire Protection District
	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$57,602	\$—	\$—	\$155,918	\$36,817	\$687	\$195,234	\$4,903	\$4,828	\$1,606,735
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	41,615	—	—	537,930	—	2,226	81,131	16,200	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,693	—	—	—	(10)	—	191	12	—	(3,166)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,144	82	2,131	3,139	289	25	5,319	—	410	36,949
Rents, Concessions, and Royalties	—	—	—	—	—	—	63,018	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,649	—	—	2,213	721	13	2,050	50	96	23,985
Other Governmental Agencies	—	(2)	—	—	—	—	—	1	—	—
Charges for Current Services	—	—	—	228,208	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,700	—	—	14,616	—	—	111,453	—	9,248	217,815
<b>Total Revenues</b>	<b>114,403</b>	<b>80</b>	<b>2,131</b>	<b>942,024</b>	<b>37,817</b>	<b>2,951</b>	<b>458,396</b>	<b>21,166</b>	<b>14,582</b>	<b>1,882,318</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	7,268	—	—	783,369	—	—	227,734	—	1,800	1,193,396
Services and Supplies	37,390	2,399	3,408	177,224	26,237	4,953	73,386	11,381	8,502	278,200
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	42,078	—	—	41,366	9,331	—	—
Interest Expense	—	—	—	106,793	—	—	—	5,652	—	—
Fixed Assets	139,666	—	—	4,625	—	—	143,200	—	—	—
Other Expenditures	3,000	—	—	—	—	—	—	—	10,416	—
<b>Total Expenditures</b>	<b>187,324</b>	<b>2,399</b>	<b>3,408</b>	<b>1,114,089</b>	<b>26,237</b>	<b>4,953</b>	<b>485,686</b>	<b>26,364</b>	<b>20,718</b>	<b>1,471,596</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(72,921)</b>	<b>(2,319)</b>	<b>(1,277)</b>	<b>(172,065)</b>	<b>11,580</b>	<b>(2,002)</b>	<b>(27,290)</b>	<b>(5,198)</b>	<b>(6,136)</b>	<b>410,722</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	90,000
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>90,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(72,921)</b>	<b>\$(2,319)</b>	<b>\$(1,277)</b>	<b>\$(172,065)</b>	<b>\$11,580</b>	<b>\$(2,002)</b>	<b>\$(27,290)</b>	<b>\$(5,198)</b>	<b>\$(6,136)</b>	<b>\$500,722</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Borrego Springs Fire Protection District	Borrego Springs Park Community Services District	Boulder Creek Fire Protection District	Boulder Creek Recreation and Park District	Bowling Green Estates Maintenance (San Joaquin) Drainage and Drainage Maintenance	Branciforte Fire Protection District	Brannan-Andrus Levee Maintenance (Sacramento) Flood Control and Water Conservation	Brea Public Financing Authority	Bridgeport Fire Protection District	Broadmoor Police Protection District
	Fire Protection	Recreation and Park	Fire Protection	Recreation and Park		Fire Protection		Financing or Constructing Facilities	Fire Protection	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$768,022	\$22,235	\$512,345	\$112,728	\$549	\$382,091	\$—	\$—	\$97,012	\$622,969
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	215,730	—	—	—	456	77,595	—	—	—	612,837
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	9	—	—	—	—	—	—	—	—	2,280
Licenses, Permits, and Franchises	157,071	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	26,156
<b>Revenue From Use of Money and Property</b>										
Interest Income	10,965	293	18,773	8,965	262	516	32,970	—	1,631	34,472
Rents, Concessions, and Royalties	—	45,410	—	3,708	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	11,310	562	6,994	1,538	11	5,231	—	—	507	6,140
Other Governmental Agencies	246,307	—	—	—	—	—	—	—	9,000	—
Charges for Current Services	—	—	16,050	21,838	—	9,137	462,319	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	16	11,920	5,693	—	16,454	328,944	—	—	134,871
<b>Total Revenues</b>	<b>1,409,414</b>	<b>68,516</b>	<b>566,082</b>	<b>154,470</b>	<b>1,278</b>	<b>491,024</b>	<b>824,233</b>	<b>—</b>	<b>108,150</b>	<b>1,439,725</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	844,520	39,877	221,716	75,439	—	330,514	42,054	—	—	1,030,049
Services and Supplies	584,140	34,570	110,807	59,567	916	109,182	634,595	—	97,369	287,037
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	20,432	—	—	—	—	6,504	32,396	—	—	—
Interest Expense	—	—	—	—	—	2,496	13,187	—	—	—
Fixed Assets	—	—	194,927	2,572	—	—	—	—	—	40,709
Other Expenditures	—	—	—	—	—	110	—	—	12,547	—
<b>Total Expenditures</b>	<b>1,449,092</b>	<b>74,447</b>	<b>527,450</b>	<b>137,578</b>	<b>916</b>	<b>448,806</b>	<b>722,232</b>	<b>—</b>	<b>109,916</b>	<b>1,357,795</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(39,678)</b>	<b>(5,931)</b>	<b>38,632</b>	<b>16,892</b>	<b>362</b>	<b>42,218</b>	<b>102,001</b>	<b>—</b>	<b>(1,766)</b>	<b>81,930</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	854,050	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	5,931	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	854,050	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>5,931</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(39,678)</b>	<b>\$—</b>	<b>\$38,632</b>	<b>\$16,892</b>	<b>\$362</b>	<b>\$42,218</b>	<b>\$102,001</b>	<b>\$—</b>	<b>\$(1,766)</b>	<b>\$81,930</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Brooktrails Community Services District	Brooktrails Community Services District	Brooktrails Community Services District	Browns Valley Cemetery District	Brownsville Cemetery District	Buckeye Fire Protection District	Buena Park Library District	Buena Vista Resource Conservation District Resource Conservation	Burbank-Paradise Fire Protection District	Burkett Garden Acres Maintenance District (San Joaquin) Lighting and Lighting Maintenance
	Fire Protection	Governmental Services	Recreation and Park	Cemetery	Cemetery	Fire Protection	Library Services		Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$227,060	\$—	\$14,392	\$14,187	\$57,946	\$1,436,614	\$—	\$78,857	\$7,872
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	158,085	—	—	—	—	—	—	—	108,006	5,905
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,822	—	3	3	144	12,704	—	2,216	(2)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25	2,778	5	1,629	1,852	4,256	30,924	832	3,792	21
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	49,875	—	—	—	—	—	—	—	106	—
State	3,550	40,326	—	310	631	2,591	121,591	—	1,770	156
Other Governmental Agencies	—	—	—	1,500	1,100	—	93,809	—	—	—
Charges for Current Services	16,814	24,402	104,848	—	—	—	74,028	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	11,248	25,091	4,200	—	—	15,051	11,018	—	32,594	—
<b>Total Revenues</b>	<b>239,597</b>	<b>321,479</b>	<b>109,053</b>	<b>17,834</b>	<b>17,773</b>	<b>79,988</b>	<b>1,780,688</b>	<b>832</b>	<b>227,341</b>	<b>13,952</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	110,170	93,089	74,582	—	—	—	913,859	—	21,910	—
Services and Supplies	133,479	61,924	45,538	29,173	14,536	4,183	585,747	—	166,165	18,213
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	490	6,237	—	—	—	—	10,506	—	—	—
Interest Expense	937	542	2,002	—	—	—	2,974	—	—	—
Fixed Assets	7,281	41,397	—	—	—	—	52,782	—	—	—
Other Expenditures	—	—	—	—	—	23,554	—	2,000	—	—
<b>Total Expenditures</b>	<b>252,357</b>	<b>203,189</b>	<b>122,122</b>	<b>29,173</b>	<b>14,536</b>	<b>27,737</b>	<b>1,565,868</b>	<b>2,000</b>	<b>188,075</b>	<b>18,213</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,760)</b>	<b>118,290</b>	<b>(13,069)</b>	<b>(11,339)</b>	<b>3,237</b>	<b>52,251</b>	<b>214,820</b>	<b>(1,168)</b>	<b>39,266</b>	<b>(4,261)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	7,781	10,270	2,801	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	3,410	14,790	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	22,500	—	6,500	—	—	125,000	—	—	—	—
Operating Transfers Out	8,400	41,304	6,500	—	—	125,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>25,291</b>	<b>(16,244)</b>	<b>2,801</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,531</b>	<b>\$102,046</b>	<b>\$(10,268)</b>	<b>\$(11,339)</b>	<b>\$3,237</b>	<b>\$52,251</b>	<b>\$214,820</b>	<b>\$(1,168)</b>	<b>\$39,266</b>	<b>\$(4,261)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Burkett Gardens Maintenance District (San Joaquin)	Burney Basin Mosquito Abatement District	Burney Cemetery District	Burney Fire Protection District	Butler-Keys Community Service District	Butte City Community Services District	Butte County Air Quality Management District Air Pollution Control	Butte County Mosquito and Vector Control District Pest Control	Butte Creek Drainage District (Butte)	Butte School Districts Self-Funded Medical Benefits Self Insurance
	Lighting and Lighting Maintenance	Pest Control	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park			Drainage and Drainage Maintenance	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$16,905	\$102,585	\$41,110	\$203,666	\$—	\$—	\$—	\$1,336,649	\$5,744	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	14,648	—	—	—	627	—	—	2,438	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(4)	223	83	—	—	—	—	2,439	17	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	265,286	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	21,413	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	74	2,728	2,560	4,887	324	—	1,738	45,367	5,609	423,492
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	334	4,133	4,197	5,642	—	—	1,131,698	43,783	157	—
Other Governmental Agencies	—	—	—	5,642	—	—	—	118,252	—	—
Charges for Current Services	—	—	22,143	164,867	—	—	—	154,507	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	37,426,531
Other Revenues	—	—	—	21,884	—	8,250	25,110	12,966	—	266,865
<b>Total Revenues</b>	<b>31,957</b>	<b>109,669</b>	<b>70,093</b>	<b>406,588</b>	<b>951</b>	<b>8,250</b>	<b>1,445,245</b>	<b>1,716,401</b>	<b>11,527</b>	<b>38,116,888</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	63,501	52,508	221,005	—	2,479	755,049	1,101,477	—	146,240
Services and Supplies	40,635	35,386	48,131	139,233	425	3,576	238,689	478,108	4,545	3,306,405
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	35,150,411
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	32,286	—	—	—	24,499	50,391	—	—
Other Expenditures	—	241	199	—	—	—	664,390	(40,288)	—	—
<b>Total Expenditures</b>	<b>40,635</b>	<b>99,128</b>	<b>133,124</b>	<b>360,238</b>	<b>425</b>	<b>6,055</b>	<b>1,682,627</b>	<b>1,589,688</b>	<b>4,545</b>	<b>38,603,056</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,678)</b>	<b>10,541</b>	<b>(63,031)</b>	<b>46,350</b>	<b>526</b>	<b>2,195</b>	<b>(237,382)</b>	<b>126,713</b>	<b>6,982</b>	<b>(486,168)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(8,678)</b>	<b>\$10,541</b>	<b>\$(63,031)</b>	<b>\$46,350</b>	<b>\$526</b>	<b>\$2,195</b>	<b>\$(237,382)</b>	<b>\$126,713</b>	<b>\$6,982</b>	<b>\$(486,168)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Butte Valley Fire Protection	Butte Valley Resource Conservation District	Buttonwillow Recreation and Park District	Byron - Brentwood - Knightsen Cemetery District	C Road Community Services District	Cachagua Fire Protection District	Cacheville Community Services District	Cachuma Resource Conservation District	Calabasas Lighting District	Calaveras County Air Pollution Control District
	Fire Protection	Resource Conservation	Recreation and Park	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$15,360	\$—	\$333,245	\$212,138	\$—	\$—	\$244	\$55,493	\$187,342	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	47,080	3,780	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	61	—	9	—	—	2,569	—	(93)	(925)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	20,876
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	1,289	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	757	185	28,044	—	466	2,234	1,074	7,004	2,508	1,382
Rents, Concessions, and Royalties	1,632	—	690	—	—	—	—	41,734	—	—
<b>Intergovernmental</b>										
Federal	195,777	—	—	—	—	—	—	10,685	—	—
State	6,197	—	5,353	7,904	—	—	8	395,665	2,477	39,776
Other Governmental Agencies	—	—	—	—	—	60,136	—	57,500	125,000	—
Charges for Current Services	—	—	30,422	223,451	7,866	57,158	—	26,850	—	1,310
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	33,957	—	6,000	—	400	15,091	—	11,045	—	36,539
<b>Total Revenues</b>	<b>253,741</b>	<b>185</b>	<b>403,763</b>	<b>443,493</b>	<b>8,732</b>	<b>184,268</b>	<b>5,106</b>	<b>605,883</b>	<b>317,691</b>	<b>99,883</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	9,764	—	65,724	222,981	1,500	68,527	33	375,804	—	62,586
Services and Supplies	8,720	—	84,666	106,736	3,394	68,235	2,770	161,833	269,438	37,639
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	229,451	—	—	30,956	4,000	27,128	—	—	—	—
Other Expenditures	—	—	—	—	—	—	3	—	—	—
<b>Total Expenditures</b>	<b>247,935</b>	<b>—</b>	<b>150,390</b>	<b>360,673</b>	<b>8,894</b>	<b>163,890</b>	<b>2,806</b>	<b>537,637</b>	<b>269,438</b>	<b>100,225</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,806</b>	<b>185</b>	<b>253,373</b>	<b>82,820</b>	<b>(162)</b>	<b>20,378</b>	<b>2,300</b>	<b>68,246</b>	<b>48,253</b>	<b>(342)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,300	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,300)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,806</b>	<b>\$185</b>	<b>\$253,373</b>	<b>\$82,820</b>	<b>\$(162)</b>	<b>\$20,378</b>	<b>\$—</b>	<b>\$68,246</b>	<b>\$48,253</b>	<b>\$(342)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	California Affiliated Risk Management Authorities (CARMA)	California Association for Park and Recreation Insurance	California Cities Home Ownership Authority	California Fair Service Authority	California Fairs Financing Authority	California Housing Authority Risk Management Agency	California Housing Workers Compensation Authority	California Identification System in Fresno County	California Insurance Pool Authority	California Joint Powers Insurance Authority
	Self Insurance	Self Insurance	Governmental Services	Self Insurance	Financing or Constructing Facilities	Self Insurance	Self Insurance	Police Protection and Personal Safety	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	284,311	557,711	2,373	361,882	405,417	239,938	374,810	48,193	608,638	9,591,876
Rents, Concessions, and Royalties	—	22,626	—	127,757	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	1,642,341	—	—	—	—	—
State	—	—	—	—	—	—	—	614,898	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	25,000	126,694	968,302	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	4,342,057	2,081,147	—	4,947,322	—	2,247,946	5,083,722	—	6,492,151	26,284,950
Other Revenues	—	2,834	488,229	—	—	98,032	—	—	78,825	696,972
<b>Total Revenues</b>	<b>4,626,368</b>	<b>2,689,318</b>	<b>617,296</b>	<b>6,405,263</b>	<b>2,047,758</b>	<b>2,585,916</b>	<b>5,458,532</b>	<b>663,091</b>	<b>7,179,614</b>	<b>36,573,798</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	206,534	179,696	2,046,966	1,416,844	—	—	—	—	1,614,838
Services and Supplies	1,630,804	730,170	276,656	700,157	227,122	1,987,604	583,918	223,003	7,323,632	4,365,228
Self Insurance - Claims Paid	2,885,785	449,426	—	4,108,813	—	311,093	6,135,952	—	2,954,769	22,545,485
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	104,021	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	163,602	—	—	—	—	—	50,118
Other Expenditures	—	325,369	—	464,296	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,516,589</b>	<b>1,711,499</b>	<b>456,352</b>	<b>7,483,834</b>	<b>1,643,966</b>	<b>2,298,697</b>	<b>6,719,870</b>	<b>327,024</b>	<b>10,278,401</b>	<b>28,575,669</b>
<b>Revenues Over (Under) Expenditures</b>	<b>109,779</b>	<b>977,819</b>	<b>160,944</b>	<b>(1,078,571)</b>	<b>403,792</b>	<b>287,219</b>	<b>(1,261,338)</b>	<b>336,067</b>	<b>(3,098,787)</b>	<b>7,998,129</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$109,779</b>	<b>\$977,819</b>	<b>\$160,944</b>	<b>\$(1,078,571)</b>	<b>\$403,792</b>	<b>\$287,219</b>	<b>\$(1,261,338)</b>	<b>\$336,067</b>	<b>\$(3,098,787)</b>	<b>\$7,998,129</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	California Joint Powers Risk Management Authority	California Loan Purchase Financing Authority	California Pines Community Services District	California Pines Community Services District	California Pines Community Services District	California Sanitation Districts Risk Management Authority	California State University Risk Management Authority	California Statewide Automated Welfare System Consortium IV Governmental Services	California Transit Systems Joint Powers Insurance Authority	California Valley Community Services District
	Self Insurance	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Self Insurance	Self Insurance		Self Insurance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$5,310	\$4,341	\$38,904	\$—	\$—	\$—	\$—	\$271,963
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	76,540	—	35,329	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	150
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,584,782	13,751	1,632	—	1,632	437,272	2,631,000	68,506	466,975	80
Rents, Concessions, and Royalties	—	544,363	—	—	1,260	—	—	—	—	41,825
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	52,521,311	—	—
State	—	—	19,529	98	875	—	—	423,559	—	766
Other Governmental Agencies	—	—	—	—	42,054	—	20,000	—	—	7,500
Charges for Current Services	—	—	—	—	—	482,623	—	—	—	—
Self Insurance Contributions and Claim Adjustments	10,903,921	—	—	—	—	8,470,543	56,373,000	—	3,934,496	—
Other Revenues	—	33,716	—	—	—	—	159,000	—	—	—
<b>Total Revenues</b>	<b>19,488,703</b>	<b>591,830</b>	<b>103,011</b>	<b>4,439</b>	<b>120,054</b>	<b>9,390,438</b>	<b>59,183,000</b>	<b>53,013,376</b>	<b>4,401,471</b>	<b>322,284</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	320,257	—	5,010	2,518	34,012	—	—	—	—	175,838
Services and Supplies	3,488,247	52,181	76,955	6,734	118,522	4,859,568	5,331,000	48,309,209	3,445,562	132,099
Self Insurance - Claims Paid	623,166	—	—	—	—	4,800,241	53,852,000	—	2,785,249	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	19,887	—	11,018	—	—	561,387	—	30,377
Interest Expense	—	544,363	6,730	—	3,571	—	—	365,118	—	12,243
Fixed Assets	17,058	—	—	—	81,211	—	—	3,777,662	—	—
Other Expenditures	—	—	55,348	—	56,734	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,448,728</b>	<b>596,544</b>	<b>163,930</b>	<b>9,252</b>	<b>305,068</b>	<b>9,659,809</b>	<b>59,183,000</b>	<b>53,013,376</b>	<b>6,230,811</b>	<b>350,557</b>
<b>Revenues Over (Under) Expenditures</b>	<b>15,039,975</b>	<b>(4,714)</b>	<b>(60,919)</b>	<b>(4,813)</b>	<b>(185,014)</b>	<b>(269,371)</b>	<b>—</b>	<b>—</b>	<b>(1,829,340)</b>	<b>(28,273)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	61,501	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	4,753,357	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(4,753,357)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>61,501</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10,286,618</b>	<b>\$(4,714)</b>	<b>\$(60,919)</b>	<b>\$(4,813)</b>	<b>\$(123,513)</b>	<b>\$(269,371)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(1,829,340)</b>	<b>\$(28,273)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Camarillo Lighting Maintenance District (Ventura)	Cambria Cemetery District	Cambria Community Healthcare District	Cambria Community Services District	Cameron Estates Community Services District	Cameron Park Community Services District	Camp Meeker Recreation and Park District	Campo Bello-University Park Drainage Maintenance District (San Mateo)	Camptonville Cemetery District	Camptonville Community Services District
	Lighting and Lighting Maintenance	Cemetery	Ambulance Service	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Recreation and Park	Drainage and Drainage Maintenance	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,140,714	\$58,088	\$382,072	\$1,508,463	\$55,821	\$2,241,724	\$42,868	\$1,772	\$—	\$35,130
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	72,976	296,195	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	25,061	(101)	—	—	1,459	42,872	36	6	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,292	5,744	6,413	54,656	2,264	30,315	2,144	1,015	168	656
Rents, Concessions, and Royalties	—	—	25,142	23,584	—	11,091	9,816	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	47,784	826	50	150,450	1,006	75,606	598	16	87	510
Other Governmental Agencies	750,000	—	—	—	—	75,000	—	—	—	—
Charges for Current Services	90,364	42,365	332,827	369,360	—	1,333,354	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	3,347	64,363	—	347,145	—	—	—	200
<b>Total Revenues</b>	<b>2,057,215</b>	<b>106,922</b>	<b>749,851</b>	<b>2,170,876</b>	<b>133,526</b>	<b>4,453,302</b>	<b>55,462</b>	<b>2,809</b>	<b>255</b>	<b>36,496</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	824,868	57,600	586,339	1,352,605	—	786,285	1,436	—	—	—
Services and Supplies	1,433,023	58,134	170,480	352,023	52,933	2,642,448	22,871	110	210	25,754
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	41,576	—	—	—	—	—	—
Interest Expense	—	—	—	548	—	—	—	—	—	—
Fixed Assets	—	—	65,464	668,951	—	548,007	2,279	—	—	7,647
Other Expenditures	—	—	582	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,257,891</b>	<b>115,734</b>	<b>822,865</b>	<b>2,415,703</b>	<b>52,933</b>	<b>3,976,740</b>	<b>26,586</b>	<b>110</b>	<b>210</b>	<b>33,401</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(200,676)</b>	<b>(8,812)</b>	<b>(73,014)</b>	<b>(244,827)</b>	<b>80,593</b>	<b>476,562</b>	<b>28,876</b>	<b>2,699</b>	<b>45</b>	<b>3,095</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	206,548	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	157,806	—	—	—	—
Operating Transfers Out	—	—	—	—	—	157,806	11,937	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>206,548</b>	<b>—</b>	<b>—</b>	<b>(11,937)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(200,676)</b>	<b>\$(8,812)</b>	<b>\$(73,014)</b>	<b>\$(38,279)</b>	<b>\$80,593</b>	<b>\$476,562</b>	<b>\$16,939</b>	<b>\$2,699</b>	<b>\$45</b>	<b>\$3,095</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Canby Fire Protection District	Canby Lighting District	Canyon Creek Estates Permanent Road Division	Capay Cemetery District	Capay Fire Protection District	Capay Valley Fire Protection District	Capistrano Bay Community Services District	Capistrano Bay Community Services District	Capistrano Bay Community Services District	Carlotta Community Services District
	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,398	\$491	\$—	\$31,795	\$34,465	\$58,910	\$7,085	\$265,684	\$81,477	\$14,244
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,866	—	15,204	—	—	—	—	10,323
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	216	11	—	48	66	31	—	—	—	418
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	786	84	637	8,043	6,681	8,297	356	13,349	4,094	1,693
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	23	—	—	—	—	—
State	296	135	(45)	419	1,504	861	95	3,561	1,092	452
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	16,079	—	150,000	3,642	136,569	41,881	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	13,381	2,529	36,781	164	6,139	1,883	1,725
<b>Total Revenues</b>	<b>15,696</b>	<b>721</b>	<b>5,458</b>	<b>69,765</b>	<b>60,472</b>	<b>254,880</b>	<b>11,342</b>	<b>425,302</b>	<b>130,427</b>	<b>28,855</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,599	—	—	24,122	—	54,886	7,469	280,081	85,891	1,800
Services and Supplies	29,561	937	13,625	5,519	26,675	91,727	4,288	160,804	49,313	20,353
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	24,004	—	—	—	—
Interest Expense	—	—	—	—	—	4,961	—	—	—	—
Fixed Assets	388	—	—	—	33,393	61,768	—	—	—	12,384
Other Expenditures	—	—	—	55	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>32,548</b>	<b>937</b>	<b>13,625</b>	<b>29,696</b>	<b>60,068</b>	<b>237,346</b>	<b>11,757</b>	<b>440,885</b>	<b>135,204</b>	<b>34,537</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(16,852)</b>	<b>(216)</b>	<b>(8,167)</b>	<b>40,069</b>	<b>404</b>	<b>17,534</b>	<b>(415)</b>	<b>(15,583)</b>	<b>(4,777)</b>	<b>(5,682)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(16,852)</b>	<b>\$(216)</b>	<b>\$(8,167)</b>	<b>\$40,069</b>	<b>\$404</b>	<b>\$17,534</b>	<b>\$(415)</b>	<b>\$(15,583)</b>	<b>\$(4,777)</b>	<b>\$(5,682)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Carmel Highlands Fire Protection District	Carmel Valley Fire Protection District	Carmel Valley Recreation and Park District	Carmel-Carmel Valley-Big Sur Ambulance Authority	Carmet Lighting District	Carmichael Recreation and Park District	Carpinteria - Summerland Fire Protection District	Carpinteria Cemetery District	Carpinteria Street Lighting District No. 1	Carters Cemetery District
	Fire Protection	Fire Protection	Recreation and Park	Ambulance Service	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,187,632	\$2,572,027	\$—	\$—	\$5,783	\$1,090,763	\$3,983,280	\$93,587	\$184,146	\$27,949
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	49,570	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	28,925	40,254	—	—	5	13,999	(7,285)	(420)	1,127	43
Licenses, Permits, and Franchises	—	—	—	—	—	—	27,931	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16,848	18,460	2,113	713	1,484	—	—	14,337	3,149	1,958
Rents, Concessions, and Royalties	—	—	—	—	—	971,762	19,200	15,678	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	83,571	—	—	—
State	11,727	20,919	—	—	83	169,732	68,025	1,082	2,184	691
Other Governmental Agencies	170,055	326,540	—	354,656	—	101,004	—	—	—	—
Charges for Current Services	—	462,820	—	689,330	—	495,394	187,779	119,147	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	331,675	44,636	63	—	7,852	7,977	17,618	—	33,597
<b>Total Revenues</b>	<b>1,415,187</b>	<b>3,772,695</b>	<b>96,319</b>	<b>1,044,762</b>	<b>7,355</b>	<b>2,850,506</b>	<b>4,370,478</b>	<b>261,029</b>	<b>190,606</b>	<b>64,238</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,949	2,516,803	—	853,789	—	1,728,685	3,488,500	110,928	—	14,173
Services and Supplies	906,107	984,116	47,579	102,426	2,985	903,196	508,116	60,230	113,069	27,901
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	24,041	470,886	—	28,052	—	—	—	—	—	—
Interest Expense	26,673	70,305	—	2,901	—	—	—	—	—	—
Fixed Assets	26,174	806,852	145,326	10,004	—	207,664	29,487	24,550	—	—
Other Expenditures	—	1,586	—	120,614	—	22,978	5,250	—	—	—
<b>Total Expenditures</b>	<b>988,944</b>	<b>4,850,548</b>	<b>192,905</b>	<b>1,117,786</b>	<b>2,985</b>	<b>2,862,523</b>	<b>4,031,353</b>	<b>195,708</b>	<b>113,069</b>	<b>42,074</b>
<b>Revenues Over (Under) Expenditures</b>	<b>426,243</b>	<b>(1,077,853)</b>	<b>(96,586)</b>	<b>(73,024)</b>	<b>4,370</b>	<b>(12,017)</b>	<b>339,125</b>	<b>65,321</b>	<b>77,537</b>	<b>22,164</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	720,221	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	10,604	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>720,221</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,604</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$426,243</b>	<b>\$(357,632)</b>	<b>\$(96,586)</b>	<b>\$(73,024)</b>	<b>\$4,370</b>	<b>\$(12,017)</b>	<b>\$349,729</b>	<b>\$65,321</b>	<b>\$77,537</b>	<b>\$22,164</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Caruthers Community Services District Lighting and Lighting Maintenance	Castella Fire Protection District Fire Protection	Castroville Cemetery District Cemetery	Cathedral City Public Finance Authority Financing or Constructing Facilities	Cayucos Fire Protection District Fire Protection	Cayucos-Morro Bay Cemetery District Cemetery	Cazadero Community Services District Fire Protection	Cazadero Community Services District Lighting and Lighting Maintenance	Cazadero Community Services District Recreation and Park	Cedarville Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$45,036	\$63,556	\$—	\$127,501	\$205,144	\$81,111	\$2,995	\$40,680	\$10,934
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	66,417	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	79	904	—	—	142	70	2	36	171
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	3,833	6,161	—	11,395	52,796	4,082	—	2,011	294
Rents, Concessions, and Royalties	—	—	—	—	—	—	850	188	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	6,247	630	—	50	2,637	1,136	52	561	231
Other Governmental Agencies	—	—	—	—	6,750	—	—	—	—	—
Charges for Current Services	20,977	—	80,077	—	14,641	47,781	—	—	—	615
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	9,155	—	—	—	9,730	—	—	—	350
<b>Total Revenues</b>	<b>20,977</b>	<b>64,350</b>	<b>151,328</b>	<b>—</b>	<b>226,754</b>	<b>318,230</b>	<b>87,249</b>	<b>3,237</b>	<b>43,288</b>	<b>12,595</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,400	15,331	89,309	—	106,156	152,745	18,934	—	6,639	7,595
Services and Supplies	18,195	53,217	30,986	—	65,913	34,502	56,636	3,194	—	4,735
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	7,836	—	106,513	—	1,029	—	31,822	—
Other Expenditures	—	124	27,627	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>20,595</b>	<b>68,672</b>	<b>155,758</b>	<b>—</b>	<b>278,582</b>	<b>187,247</b>	<b>76,599</b>	<b>3,194</b>	<b>38,461</b>	<b>12,330</b>
<b>Revenues Over (Under) Expenditures</b>	<b>382</b>	<b>(4,322)</b>	<b>(4,430)</b>	<b>—</b>	<b>(51,828)</b>	<b>130,983</b>	<b>10,650</b>	<b>43</b>	<b>4,827</b>	<b>265</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	61,390,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	18,000	—	—	—	—	—	—	—	—
Operating Transfers Out	382	18,000	—	61,390,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(382)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(4,322)</b>	<b>\$(4,430)</b>	<b>\$—</b>	<b>\$(51,828)</b>	<b>\$130,983</b>	<b>\$10,650</b>	<b>\$43</b>	<b>\$4,827</b>	<b>\$265</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cedarville Fire Protection District	Cedarville Lighting District	Cemetery District No. 1	Cemetery District No. 1 (Placer)	Cemetery District No. 2	Cemetery District No. 3	Cemetery District No. 5	Cemetery District of the Redwoods	Center for Staff Development	Centinela-South Bay Schools Insurance Authority
	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Cemetery	Cemetery	Cemetery	Cemetery	Cemetery	Governmental Services	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$29,655	\$3,325	\$224,016	\$343,595	\$2,618	\$4,653	\$5,136	\$48,733	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	11,600	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	506	49	12,889	133	16	23	25	82	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	759	120	51,508	22,481	979	1,679	1,778	1,235	993	164,603
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	681	68	3,468	5,229	211	626	379	1,236	—	—
Other Governmental Agencies	—	—	9,504	133,554	—	—	—	—	39,900	—
Charges for Current Services	—	—	491,889	123,299	—	—	—	33,504	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	4,535,082
Other Revenues	3,495	—	370	11,282	—	—	856	—	—	—
<b>Total Revenues</b>	<b>35,096</b>	<b>3,562</b>	<b>793,644</b>	<b>651,173</b>	<b>3,824</b>	<b>6,981</b>	<b>8,174</b>	<b>84,790</b>	<b>40,893</b>	<b>4,699,685</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	9,723	—	438,833	221,921	—	—	—	68,581	—	—
Services and Supplies	26,839	2,558	286,780	134,433	2,257	6,817	7,973	12,797	46,491	1,419,197
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	3,902,762
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	31,331	—	—	—	—	—	—
Interest Expense	—	—	—	20,600	—	—	—	—	—	—
Fixed Assets	4,698	—	34,895	11,119	—	—	—	2,359	—	—
Other Expenditures	—	—	—	—	—	—	—	7,857	—	—
<b>Total Expenditures</b>	<b>41,260</b>	<b>2,558</b>	<b>760,508</b>	<b>419,404</b>	<b>2,257</b>	<b>6,817</b>	<b>7,973</b>	<b>91,594</b>	<b>46,491</b>	<b>5,321,959</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,164)</b>	<b>1,004</b>	<b>33,136</b>	<b>231,769</b>	<b>1,567</b>	<b>164</b>	<b>201</b>	<b>(6,804)</b>	<b>(5,598)</b>	<b>(622,274)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,164)</b>	<b>\$1,004</b>	<b>\$33,136</b>	<b>\$231,769</b>	<b>\$1,567</b>	<b>\$164</b>	<b>\$201</b>	<b>\$(6,804)</b>	<b>\$(5,598)</b>	<b>\$(622,274)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Central Calaveras Fire and Rescue Protection District	Central California Schools Risk Management Authority (CCSRMA)	Central California Tristeza Eradication Agency	Central California Vector Control Joint Powers Agency	Central Coast Cities Joint Powers Self - Insurance Fund - Compensation	Central Coast Cities Joint Powers Self-Insurance Fund-Liability	Central Delta Water Agency	Central Fire Protection District (Santa Clara)	Central Fire Protection District (Santa Cruz)	Central Modoc Resource Conservation District
	Fire Protection	Self Insurance	Pest Control	Self Insurance	Self Insurance	Self Insurance	Flood Control and Water Conservation	Fire Protection	Fire Protection	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$109,968	\$—	\$—	\$—	\$—	\$—	\$—	\$35,271,756	\$7,781,085	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	110,376	—	—	—	—	—	452,731	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	70	—	—	—	—	—	—	96,359	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	120,810	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,087	110,333	21,987	65,440	455,800	90,500	5,711	405,795	(420)	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	24,300	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	255,605	—	91,567
State	9,864	—	—	—	—	—	—	336,364	106,449	240,647
Other Governmental Agencies	—	—	1,445,923	—	—	—	—	150,000	675,552	—
Charges for Current Services	—	—	64,402	—	—	—	—	14,041,612	123,880	—
Self Insurance Contributions and Claim Adjustments	—	6,081,784	—	822,909	4,543,500	2,213,100	—	—	—	—
Other Revenues	91,906	—	13,495	8,594	—	—	75	3,087,261	95,081	9,387
<b>Total Revenues</b>	<b>330,271</b>	<b>6,192,117</b>	<b>1,545,807</b>	<b>896,943</b>	<b>4,999,300</b>	<b>2,303,600</b>	<b>458,517</b>	<b>53,789,862</b>	<b>8,781,627</b>	<b>341,601</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	184,800	—	1,055,450	—	—	—	—	39,340,554	7,086,260	—
Services and Supplies	48,697	1,499,920	389,936	—	479,800	1,000,300	725,878	8,051,585	893,268	325,590
Self Insurance - Claims Paid	—	658,108	—	675,839	4,519,500	1,303,300	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	3,959	—	—	—	—	220,000	359,518	2,750
Interest Expense	—	—	104	—	—	—	—	203,800	91,768	1,500
Fixed Assets	146,293	—	80,830	—	—	—	—	3,286,207	436,256	24,832
Other Expenditures	—	—	—	324,844	—	—	—	3,732,839	15,347	1,750
<b>Total Expenditures</b>	<b>379,790</b>	<b>2,158,028</b>	<b>1,530,279</b>	<b>1,000,683</b>	<b>4,999,300</b>	<b>2,303,600</b>	<b>725,878</b>	<b>54,834,985</b>	<b>8,882,417</b>	<b>356,422</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(49,519)</b>	<b>4,034,089</b>	<b>15,528</b>	<b>(103,740)</b>	<b>—</b>	<b>—</b>	<b>(267,361)</b>	<b>(1,045,123)</b>	<b>(100,790)</b>	<b>(14,821)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	366,128	—
Other Financing Sources	—	—	—	—	—	—	—	26,783	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>26,783</b>	<b>366,128</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(49,519)</b>	<b>\$4,034,089</b>	<b>\$15,528</b>	<b>\$(103,740)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(267,361)</b>	<b>\$(1,018,340)</b>	<b>\$265,338</b>	<b>\$(14,821)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Central Plumas Recreation District	Central Region School Insurance Group	Central San Joaquin Valley Risk Management Authority	Central Sierra Economic Development District	Central Sierra Planning Council	Central Tulare County School Districts Self-Insurance Authority	Central Valley Cemetery District	Central Valley Fire Protection	Central Valley Pest Control District	Ceres Fire Protection District
	Recreation and Park	Self Insurance	Self Insurance	Local and Regional Planning or Development	Local and Regional Planning or Development	Self Insurance	Cemetery	Fire Protection	Pest Control	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$171,096	\$—	\$—	\$—	\$—	\$—	\$308,133	\$10,333,391	\$—	\$20,173
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	190,159	58,234
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	154	—	—	—	—	—	—	509,695	—	660
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,726	936,921	3,653,665	—	3,162	46,106	281,572	12,307	2,066	2,381
Rents, Concessions, and Royalties	2,860	—	—	—	—	—	—	6,600	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	56,000	—	—	—	—	—	27
State	3,663	—	—	—	162,963	—	5,777	191,351	—	463
Other Governmental Agencies	94,000	—	—	19,512	—	—	—	92,442	—	—
Charges for Current Services	123,864	—	—	—	148,122	—	—	2,729,081	—	—
Self Insurance Contributions and Claim Adjustments	—	15,097,306	14,972,878	—	—	1,108,845	—	—	—	—
Other Revenues	44,000	152,930	—	—	—	—	239,095	623,382	25	—
<b>Total Revenues</b>	<b>446,363</b>	<b>16,187,157</b>	<b>18,626,543</b>	<b>75,512</b>	<b>314,247</b>	<b>1,154,951</b>	<b>834,577</b>	<b>14,498,249</b>	<b>192,250</b>	<b>81,938</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	237,732	165,779	—	63,348	244,706	34,273	473,825	10,956,406	—	—
Services and Supplies	104,107	651,441	4,984,897	12,164	89,135	781,494	136,125	1,794,002	8,197	75,592
Self Insurance - Claims Paid	—	12,400,900	12,424,135	—	—	206,644	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	68,863	7,313	—	—	—	—	—	384,326	—	—
Other Expenditures	—	1,226,815	3,123,339	—	—	—	—	—	186,436	—
<b>Total Expenditures</b>	<b>410,702</b>	<b>14,452,248</b>	<b>20,532,371</b>	<b>75,512</b>	<b>333,841</b>	<b>1,022,411</b>	<b>609,950</b>	<b>13,134,734</b>	<b>194,633</b>	<b>75,592</b>
<b>Revenues Over (Under) Expenditures</b>	<b>35,661</b>	<b>1,734,909</b>	<b>(1,905,828)</b>	<b>—</b>	<b>(19,594)</b>	<b>132,540</b>	<b>224,627</b>	<b>1,363,515</b>	<b>(2,383)</b>	<b>6,346</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	1,200,000	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,200,000)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$35,661</b>	<b>\$1,734,909</b>	<b>\$(1,905,828)</b>	<b>\$—</b>	<b>\$(19,594)</b>	<b>\$132,540</b>	<b>\$224,627</b>	<b>\$163,515</b>	<b>\$(2,383)</b>	<b>\$6,346</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Chalfant Valley Fire Department	Charleston Drainage District (Merced)	Chester Cemetery District	Chester Fire Protection District	Chester Public Utility District	Chico Area Recreation and Park District	Chino Basin Water Conservation District	Chino Valley Independent Fire District	Cholame Valley Cemetery District	Chowchilla Cemetery District
	Fire Protection	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Flood Control and Water Conservation	Fire Protection	Cemetery	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$46,073	\$—	\$33,463	\$124,646	\$—	\$1,704,073	\$732,539	\$10,560,185	\$—	\$53,904
Voter Approved Taxes	—	—	—	27,370	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	30	115	—	4,593	13,546	472,132	—	—
Licenses, Permits, and Franchises	10,086	—	—	—	—	—	—	393,087	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,427	10,466	2,165	2,774	—	57,873	31,429	260,283	5	26,573
Rents, Concessions, and Royalties	—	—	—	—	—	—	16,382	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	85	—	—	—	50,000	—	—
State	239	—	793	1,994	—	65,891	15,829	237,439	—	1,052
Other Governmental Agencies	—	—	—	—	3,690	338,370	40,000	—	—	21,674
Charges for Current Services	—	224,367	—	—	—	1,632,808	—	4,496,771	—	116,700
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	7,457	—	32,088	85,225	—	—	5,525	393,075	—	—
<b>Total Revenues</b>	<b>65,282</b>	<b>234,833</b>	<b>68,539</b>	<b>242,209</b>	<b>3,690</b>	<b>3,803,608</b>	<b>855,250</b>	<b>16,862,972</b>	<b>5</b>	<b>219,903</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	15,398	92,158	—	2,146,611	339,504	12,768,961	—	103,470
Services and Supplies	51,797	131,213	22,259	42,943	27,254	1,095,121	508,649	2,063,070	—	67,077
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	49,049	—	339,610	—	—
Interest Expense	—	9,056	—	—	—	65,549	—	191,229	—	—
Fixed Assets	—	—	51,816	94,585	—	118,907	101,421	102,034	—	—
Other Expenditures	7,727	—	—	—	—	8,247	—	—	—	—
<b>Total Expenditures</b>	<b>59,524</b>	<b>140,269</b>	<b>89,473</b>	<b>229,686</b>	<b>27,254</b>	<b>3,483,484</b>	<b>949,574</b>	<b>15,464,904</b>	<b>—</b>	<b>170,547</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,758</b>	<b>94,564</b>	<b>(20,934)</b>	<b>12,523</b>	<b>(23,564)</b>	<b>320,124</b>	<b>(94,324)</b>	<b>1,398,068</b>	<b>5</b>	<b>49,356</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	225,000	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	18,589	114,598	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>18,589</b>	<b>114,598</b>	<b>—</b>	<b>225,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,758</b>	<b>\$94,564</b>	<b>\$(20,934)</b>	<b>\$12,523</b>	<b>\$(4,975)</b>	<b>\$434,722</b>	<b>\$(94,324)</b>	<b>\$1,623,068</b>	<b>\$5</b>	<b>\$49,356</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Chowchilla-Red Top Resource Conservation District	Christian Valley Park Community Services District	Cinnabar Lighting District	Circle XX Community Services District	Citrus Pest Control District No. 2	City of Carmel-By-The-Sea Public Improvement Authority Financing or Constructing Facilities	City of Chico Parking Authority	City of Downey Public Facilities Financing Corporation Financing or Constructing Facilities	City of Hanford Public Improvement Corporation	City of Marysville Levee District (Yuba)
	Resource Conservation	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Pest Control		Parking		Financing or Constructing Facilities	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$41,051	\$8,947	\$—	\$—	\$—	\$—	\$—	\$—	\$32,398
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	41,040	330,033	—	—	—	—	80,184
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	8	2,236	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	600	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	657	—	2,630	175	8,112	—	27,480	—	—	8,516
Rents, Concessions, and Royalties	—	—	—	—	—	479,821	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	458	127	—	—	—	—	—	—	791
Other Governmental Agencies	5	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	731,833	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	880	—	209,000	—	—	—	—
<b>Total Revenues</b>	<b>662</b>	<b>41,509</b>	<b>11,712</b>	<b>44,931</b>	<b>338,145</b>	<b>688,821</b>	<b>759,313</b>	<b>—</b>	<b>—</b>	<b>121,889</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	233,974	—	219,293	—	—	68,773
Services and Supplies	4,382	14,038	5,820	16,440	115,976	—	411,814	—	—	37,929
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	22,515	—	220,000	70,000	—	—	—
Interest Expense	—	—	—	943	—	479,821	120,182	—	—	—
Fixed Assets	—	—	—	—	20,683	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,382</b>	<b>14,038</b>	<b>5,820</b>	<b>39,898</b>	<b>370,633</b>	<b>699,821</b>	<b>821,289</b>	<b>—</b>	<b>—</b>	<b>106,702</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,720)</b>	<b>27,471</b>	<b>5,892</b>	<b>5,033</b>	<b>(32,488)</b>	<b>(11,000)</b>	<b>(61,976)</b>	<b>—</b>	<b>—</b>	<b>15,187</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	446,000	—	9,910,000	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	4,887	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	435,000	—	9,910,000	9,837	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>11,000</b>	<b>(4,887)</b>	<b>—</b>	<b>(9,837)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,720)</b>	<b>\$27,471</b>	<b>\$5,892</b>	<b>\$5,033</b>	<b>\$(32,488)</b>	<b>\$—</b>	<b>\$(66,863)</b>	<b>\$—</b>	<b>\$(9,837)</b>	<b>\$15,187</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	City of Oakland-Clay Street Garage Corporation	City of Pismo Beach Public Facilities Corporation	City of San Diego Public Facilities Financing Authority	City of San Fernando Public Finance Authority	City of San Francisco Downtown Parking Corporation	City of San Francisco Ellis - O'Farrell Parking Corporation	City of San Francisco Japan Center Garage Corporation	City of San Francisco Market Corporation	City of San Francisco Portsmouth Plaza Parking Corporation	City of San Francisco Social Services Corporation
	Parking	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Parking	Parking	Parking	Financing or Constructing Facilities	Parking	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	516,201	—	140,566	16,889	5,902	17,180	20,081	7,476
Rents, Concessions, and Royalties	849,786	11,740	—	911,416	9,998,050	3,688,593	2,155,954	1,296,485	—	886,624
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	85,526	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	2,908,559	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	10,836	—	—	211,832	2,329
<b>Total Revenues</b>	<b>849,786</b>	<b>97,266</b>	<b>516,201</b>	<b>911,416</b>	<b>10,138,616</b>	<b>3,716,318</b>	<b>2,161,856</b>	<b>1,313,665</b>	<b>3,140,472</b>	<b>896,429</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	93,161	—	—	—	1,519,125	2,107,644	789,017	170,163	960,113	—
Services and Supplies	118,816	33,112	—	—	1,670,165	761,018	643,525	723,998	694,948	11,995
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	50,000	—	505,000	—	—	—	—	—	—
Interest Expense	—	15,130	—	406,416	—	—	—	—	27,888	34,125
Fixed Assets	—	—	—	—	554,566	209,021	145,455	—	37,029	—
Other Expenditures	—	46,448	313,748	—	2,402	—	573,264	—	—	—
<b>Total Expenditures</b>	<b>211,977</b>	<b>144,690</b>	<b>313,748</b>	<b>911,416</b>	<b>3,746,258</b>	<b>3,077,683</b>	<b>2,151,261</b>	<b>894,161</b>	<b>1,719,978</b>	<b>46,120</b>
<b>Revenues Over (Under) Expenditures</b>	<b>637,809</b>	<b>(47,424)</b>	<b>202,453</b>	<b>—</b>	<b>6,392,358</b>	<b>638,635</b>	<b>10,595</b>	<b>419,504</b>	<b>1,420,494</b>	<b>850,309</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	18,500,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	50,000	1,716,817	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	31,879,656	—	4,650,735	—	—	—	1,117,021	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	238,546	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>50,000</b>	<b>(11,662,839)</b>	<b>—</b>	<b>(4,650,735)</b>	<b>(238,546)</b>	<b>—</b>	<b>—</b>	<b>(1,117,021)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$637,809</b>	<b>\$2,576</b>	<b>\$(11,460,386)</b>	<b>\$—</b>	<b>\$1,741,623</b>	<b>\$400,089</b>	<b>\$10,595</b>	<b>\$419,504</b>	<b>\$303,473</b>	<b>\$850,309</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	City of San Francisco Uptown Parking Corporation	City of Santa Clara Public Facilities Financing Corporation	City of West Sacramento Storm Drainage Maintenance District No. 1 (Yolo)	Civic - Recreational - Industrial Authority	Clarksburg Fire Protection District	Clarksburg Lighting District	Clearlake Oaks Fire Protection District	Clearlake Oaks Fire Protection District	Clearlake Oaks Lighting District	Clements Fire Protection District
	Parking	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$28,828	\$—	\$—	\$202,420	\$732	\$246,599
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	60,778	—	—	—	—	54,812
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	45	—	—	8,932	8	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	50,903	—	964	—	6,480	79	—	4,877	19	6,362
Rents, Concessions, and Royalties	18,543,714	—	—	1,090,938	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	278	—	—	5,101	28	5,246
Other Governmental Agencies	—	—	—	—	—	—	19,137	2,503	—	—
Charges for Current Services	—	—	20,561	—	—	3,190	141,358	3,528	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	1,218	—	—	206,472	—	22,037
<b>Total Revenues</b>	<b>18,594,617</b>	<b>—</b>	<b>21,525</b>	<b>1,090,938</b>	<b>97,627</b>	<b>3,269</b>	<b>160,495</b>	<b>433,833</b>	<b>787</b>	<b>335,056</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,434,281	—	—	436,253	19,587	—	114,343	294,289	—	130,140
Services and Supplies	2,916,399	—	17,293	1,673,681	27,859	3,140	26,947	137,572	2,022	81,976
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	31,233	—	18,167	7,904	—	—
Interest Expense	—	—	—	—	11,826	—	951	414	—	—
Fixed Assets	6,212,990	22,705,874	—	—	236,616	—	—	55,190	—	48,268
Other Expenditures	2,925,642	346,814	—	630,480	114	—	—	—	—	—
<b>Total Expenditures</b>	<b>13,489,312</b>	<b>23,052,688</b>	<b>17,293</b>	<b>2,740,414</b>	<b>327,235</b>	<b>3,140</b>	<b>160,408</b>	<b>495,369</b>	<b>2,022</b>	<b>260,384</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,105,305</b>	<b>(23,052,688)</b>	<b>4,232</b>	<b>(1,649,476)</b>	<b>(229,608)</b>	<b>129</b>	<b>87</b>	<b>(61,536)</b>	<b>(1,235)</b>	<b>74,672</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	25,025,000	—	—	237,530	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	2,150,037	—	—	—	—	—	—
Other Financing (Uses)	7,819,805	—	—	930,526	—	—	—	—	—	—
Operating Transfers In	5,910,932	—	—	925,532	—	—	—	—	—	—
Operating Transfers Out	—	1,972,312	—	364,010	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(1,908,873)</b>	<b>23,052,688</b>	<b>—</b>	<b>1,781,033</b>	<b>237,530</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,196,432</b>	<b>\$—</b>	<b>\$4,232</b>	<b>\$131,557</b>	<b>\$7,922</b>	<b>\$129</b>	<b>\$87</b>	<b>\$(61,536)</b>	<b>\$(1,235)</b>	<b>\$74,672</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cloverdale Fire Protection District	Cloverdale Health Care District	Clovis Cemetery District	Clovis Memorial District	Coachella Fire Protection District	Coachella Valley Cemetery District	Coachella Valley Mosquito and Vector Control District	Coachella Valley Recreation and Park District	Coachella Valley Resource Conservation District	Coachella Valley Water District
	Fire Protection	Ambulance Service	Cemetery	Memorial	Fire Protection	Cemetery	Pest Control	Recreation and Park	Resource Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$142,473	\$17,570	\$205,286	\$1,094,734	\$155,067	\$232,670	\$2,147,405	\$1,279,890	\$53,049	\$3,603,287
Voter Approved Taxes	457,693	—	—	—	—	—	—	—	—	—
Property Assessments	—	74,593	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	16,519	—	—	—	—	1,563	11,094	3,282	—	425,165
Licenses, Permits, and Franchises	232,809	—	—	—	1,700	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	17,359	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16,121	1,856	142,074	170,910	320	42,843	122,307	127,111	—	543,245
Rents, Concessions, and Royalties	—	—	600	194,296	—	—	—	662,685	121,624	640,889
<b>Intergovernmental</b>										
Federal	—	—	51	289	—	—	—	—	—	—
State	1,997	293	4,803	52,241	3,212	4,768	1,088,994	11,781	805	83,733
Other Governmental Agencies	67,500	—	7,589	55,342	604,000	4,666	882,576	1,328,576	68,925	2,393,220
Charges for Current Services	—	219,679	852,843	—	47,553	505,800	140,984	994,965	—	202,991
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,856	—	—	—	—	8,983	—	—	432	—
<b>Total Revenues</b>	<b>937,968</b>	<b>313,991</b>	<b>1,213,246</b>	<b>1,567,812</b>	<b>829,211</b>	<b>801,293</b>	<b>4,393,360</b>	<b>4,408,290</b>	<b>244,835</b>	<b>7,892,530</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	419,499	260,285	627,168	190,814	—	338,946	2,151,185	2,321,587	99,722	398,454
Services and Supplies	514,637	64,570	231,518	135,327	716,386	335,083	1,226,423	1,693,506	92,796	2,427,245
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	19,013	—
Interest Expense	—	—	—	47,500	—	—	—	—	14,524	—
Fixed Assets	254,872	5,130	72,413	939,243	—	—	268,310	376,094	10,945	709
Other Expenditures	—	—	—	139,269	40	—	—	—	—	3,151,398
<b>Total Expenditures</b>	<b>1,189,008</b>	<b>329,985</b>	<b>931,099</b>	<b>1,452,153</b>	<b>716,426</b>	<b>674,029</b>	<b>3,645,918</b>	<b>4,391,187</b>	<b>237,000</b>	<b>5,977,806</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(251,040)</b>	<b>(15,994)</b>	<b>282,147</b>	<b>115,659</b>	<b>112,785</b>	<b>127,264</b>	<b>747,442</b>	<b>17,103</b>	<b>7,835</b>	<b>1,914,724</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	23,909	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	2,177	—	—	—	—
Operating Transfers In	55,000	—	—	—	—	32,190	—	860,191	—	—
Operating Transfers Out	55,000	—	—	—	—	—	—	554,568	—	1,434,402
<b>Total Other Financing Sources (Uses)</b>	<b>23,909</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,013</b>	<b>—</b>	<b>305,623</b>	<b>—</b>	<b>(1,434,402)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(227,131)</b>	<b>\$(15,994)</b>	<b>\$282,147</b>	<b>\$115,659</b>	<b>\$112,785</b>	<b>\$157,277</b>	<b>\$747,442</b>	<b>\$322,726</b>	<b>\$7,835</b>	<b>\$480,322</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Coalinga-Huron Cemetery District	Coalinga-Huron Mosquito Abatement District	Coalinga-Huron Recreation and Park District	Coalinga/Huron Unified School District Library	Coarsegold Resource Conservation District Resource Conservation	Coast Life Support District Ambulance Service	Coastal Animal Services Authority Animal Control	Coastal San Luis Resource Conservation District Resource Conservation	Coastal Schools Employee Benefits Organization Self Insurance	Colfax Cemetery District Cemetery
	Cemetery	Pest Control	Recreation and Park	Library Services						
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$31,611	\$20,256	\$651,505	\$270,694	\$—	\$44,613	\$—	\$—	\$—	\$88,080
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	116,502	—	447,784	—	—	—	1,900
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	101	85	2,012	1,386	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	14,509	1,026	12,579	37,296	49	4,655	—	5,459	129,483	4,810
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	9	6	174	70	—	—	—	—	—	—
State	896	572	18,261	372,952	—	784	—	—	—	1,282
Other Governmental Agencies	—	—	—	—	—	—	610,000	—	—	—
Charges for Current Services	88,790	—	453,359	10,496	—	346,378	134,069	—	—	7,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	33,925,748	—
Other Revenues	7,154	—	—	12,653	6,800	14,304	122,156	2,015	210,931	11,600
<b>Total Revenues</b>	<b>143,070</b>	<b>21,945</b>	<b>1,137,890</b>	<b>822,049</b>	<b>6,849</b>	<b>858,518</b>	<b>866,225</b>	<b>7,474</b>	<b>34,266,162</b>	<b>115,572</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	71,005	21,682	675,971	357,534	—	452,924	—	—	—	83,661
Services and Supplies	65,695	11,874	441,194	217,344	—	262,057	829,241	4,331	11,212,561	31,449
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	23,425,282	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	31,718	—	—	76,834	—	—	—	—
Interest Expense	—	—	—	—	—	15,822	—	—	—	—
Fixed Assets	—	—	95,646	—	—	13,650	15,839	—	—	28,722
Other Expenditures	—	—	—	—	6,073	—	—	—	—	—
<b>Total Expenditures</b>	<b>136,700</b>	<b>33,556</b>	<b>1,244,529</b>	<b>574,878</b>	<b>6,073</b>	<b>821,287</b>	<b>845,080</b>	<b>4,331</b>	<b>34,637,843</b>	<b>143,832</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,370</b>	<b>(11,611)</b>	<b>(106,639)</b>	<b>247,171</b>	<b>776</b>	<b>37,231</b>	<b>21,145</b>	<b>3,143</b>	<b>(371,681)</b>	<b>(28,260)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,370</b>	<b>\$(11,611)</b>	<b>\$(106,639)</b>	<b>\$247,171</b>	<b>\$776</b>	<b>\$37,231</b>	<b>\$21,145</b>	<b>\$3,143</b>	<b>\$(371,681)</b>	<b>\$(28,260)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	College City Cemetery District	College of The Redwoods Financing Corporation Financing or Constructing Facilities	Collegeville Fire Protection District	Collinsville Levee District (Solano)	Colma Fire Protection District	Colma Lighting District	Colonial Heights Maintenance District (San Joaquin)	Columbia Cemetery District	Columbia Fire Protection District	Columbia Lighting District
	Cemetery		Fire Protection	Land Reclamation and Levee Maintenance	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$21,550	\$—	\$20,493	\$6,710	\$384,296	\$55,252	\$—	\$11,042	\$38,508	\$18,478
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	310,744	—	17,535	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	36,711	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	55	258	—	16	61	30
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,225	—	382	403	50,224	20,866	—	7,520	5,000	5,745
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,259	—	399	89	3,781	542	—	452	810	409
Other Governmental Agencies	—	—	—	—	—	—	—	—	613	—
Charges for Current Services	1,360	—	—	—	—	—	—	—	13,573	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	306	250	52,250	—	—	6,109	2,226	—
<b>Total Revenues</b>	<b>25,394</b>	<b>—</b>	<b>58,291</b>	<b>7,452</b>	<b>801,350</b>	<b>76,918</b>	<b>17,535</b>	<b>25,139</b>	<b>60,791</b>	<b>24,662</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	10,961	—	1,310	—	586,725	—	—	—	13,802	—
Services and Supplies	7,498	—	21,316	1,131	233,139	55,285	17,535	11,488	30,183	7,401
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	8,646	—	—	—	—	—
Fixed Assets	—	66,667	4,525	—	666,558	—	—	7,086	1,168	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>18,459</b>	<b>66,667</b>	<b>27,151</b>	<b>1,131</b>	<b>1,495,068</b>	<b>55,285</b>	<b>17,535</b>	<b>18,574</b>	<b>45,153</b>	<b>7,401</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,935</b>	<b>(66,667)</b>	<b>31,140</b>	<b>6,321</b>	<b>(693,718)</b>	<b>21,633</b>	<b>—</b>	<b>6,565</b>	<b>15,638</b>	<b>17,261</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	25,000	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(25,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,935</b>	<b>\$(66,667)</b>	<b>\$6,140</b>	<b>\$6,321</b>	<b>\$(693,718)</b>	<b>\$21,633</b>	<b>\$—</b>	<b>\$6,565</b>	<b>\$15,638</b>	<b>\$17,261</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Columbia Resource Conservation District	Colusa Basin Drainage District	Colusa Cemetery District	Colusa County Flood Control and Water Conservation District	Colusa County Resource Conservation District	Colusa Mosquito Abatement District	Community College MIS Consortium	Community College-County Superintendent Self-Insurance Program For Employees	Community Human Services Project	Comptche Community Services District
	Resource Conservation	Flood Control and Water Conservation	Cemetery	Flood Control and Water Conservation	Resource Conservation	Pest Control	Governmental Services	Self Insurance	Health	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$89,379	\$—	\$—	\$159,595	\$—	\$—	\$—	\$7,781
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	124,983	—	—	—	62,699	—	—	—	12,913
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	332	—	—	306	—	—	—	6
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	37	—	1,975	—	3,392	4,918	175	113,438	14,647	290
Rents, Concessions, and Royalties	—	—	—	—	3,407	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	163,059	—	432	—	—	880	—	—	—	73,042
State	—	728,716	69	—	—	2,350	—	—	—	137
Other Governmental Agencies	—	—	—	10,679	84,124	—	—	—	2,831,312	—
Charges for Current Services	—	—	32,380	—	962	40,767	—	2,700,935	725,392	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	196,958	162	—	6,276	12,699	—	—	6,939
<b>Total Revenues</b>	<b>163,096</b>	<b>853,699</b>	<b>321,525</b>	<b>10,841</b>	<b>91,885</b>	<b>277,791</b>	<b>12,874</b>	<b>2,814,373</b>	<b>3,571,351</b>	<b>101,108</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	98,165	—	82,411	126,892	—	—	2,464,142	3,743
Services and Supplies	171,056	1,068,164	24,346	32,929	9,865	118,834	11,923	3,686,183	939,173	11,319
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	25,505	5,551
Interest Expense	—	—	—	—	—	—	—	—	27,279	—
Fixed Assets	—	—	7,626	—	17,175	992	—	—	610,102	—
Other Expenditures	—	—	571	—	—	—	—	—	34,753	64,602
<b>Total Expenditures</b>	<b>171,056</b>	<b>1,068,164</b>	<b>130,708</b>	<b>32,929</b>	<b>109,451</b>	<b>246,718</b>	<b>11,923</b>	<b>3,686,183</b>	<b>4,100,954</b>	<b>85,215</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,960)</b>	<b>(214,465)</b>	<b>190,817</b>	<b>(22,088)</b>	<b>(17,566)</b>	<b>31,073</b>	<b>951</b>	<b>(871,810)</b>	<b>(529,603)</b>	<b>15,893</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,960)</b>	<b>\$(214,465)</b>	<b>\$190,817</b>	<b>\$(22,088)</b>	<b>\$(17,566)</b>	<b>\$31,073</b>	<b>\$951</b>	<b>\$(871,810)</b>	<b>\$(529,603)</b>	<b>\$15,893</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Compton Creek Mosquito Abatement District	Conejo Recreation and Park District	Conejo Valley Open Space Conservation Agency	Connie Lane Community Services District	Consolidated Fire Protection District	Consolidated Mosquito Abatement District	Consolidated Waste Management Authority	Contra Costa and Solano Counties School District Self Insurance Authority	Contra Costa County Flood Control and Water Conservation District	Contra Costa County Flood Control and Water Conservation District
	Pest Control	Recreation and Park	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Pest Control	Resource Conservation	Self Insurance	Drainage and Drainage Maintenance	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$164,090	\$8,156,467	\$—	\$13,330	\$358,354,596	\$1,458,535	\$—	\$—	\$332,790	\$5,295,254
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,252,538	—	2,025	59,275,201	—	—	—	12,289,111	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,672	9,017	—	300	1,639,297	—	—	—	(2,427)	(37,720)
Licenses, Permits, and Franchises	—	—	—	—	7,783,643	—	—	—	4,799,113	—
Fines, Forfeits, and Penalties	—	—	—	—	3,072,494	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,209	160,049	15,048	723	627,089	64,979	2,310	34,573	220,629	57,384
Rents, Concessions, and Royalties	—	2,661,986	49,400	—	85,180	—	—	—	3,000	23,158
<b>Intergovernmental</b>										
Federal	—	—	—	—	2,832,334	—	—	—	170,009	28
State	914	123,876	—	240	11,617,246	35,467	152,116	—	(58,813)	263,579
Other Governmental Agencies	—	1,182,750	4,117,248	—	17,800,874	37,937	55,400	—	32,259	39,490
Charges for Current Services	—	—	—	—	119,624,113	6,800	—	—	(4,960)	235,545
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	400,000	—	—
Other Revenues	2,458	99,378	—	—	556,544	36,696	—	4,385	122,202	57,535
<b>Total Revenues</b>	<b>176,343</b>	<b>13,646,061</b>	<b>4,181,696</b>	<b>16,618</b>	<b>583,268,611</b>	<b>1,640,414</b>	<b>209,826</b>	<b>438,958</b>	<b>17,902,913</b>	<b>5,934,253</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	70,746	5,759,565	—	—	498,699,284	930,170	—	—	—	1,458
Services and Supplies	80,123	6,571,514	855,242	13	70,531,917	441,869	116,256	7,179	13,776,377	4,046,771
Self Insurance - Claims Paid	—	—	—	—	—	—	—	193,550	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	473,000	—
Interest Expense	—	—	—	—	—	—	—	—	94,138	4,182
Fixed Assets	—	—	3,262,006	—	9,098,091	149,387	61,271	—	—	319,747
Other Expenditures	—	—	—	—	3,616,774	—	—	—	938,279	696,128
<b>Total Expenditures</b>	<b>150,869</b>	<b>12,331,079</b>	<b>4,117,248</b>	<b>13</b>	<b>581,946,066</b>	<b>1,521,426</b>	<b>177,527</b>	<b>200,729</b>	<b>15,281,794</b>	<b>5,068,286</b>
<b>Revenues Over (Under) Expenditures</b>	<b>25,474</b>	<b>1,314,982</b>	<b>64,448</b>	<b>16,605</b>	<b>1,322,545</b>	<b>118,988</b>	<b>32,299</b>	<b>238,229</b>	<b>2,621,119</b>	<b>865,967</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	175,000	1,005,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	334,100	—	—	—	—	—	—	—	225,668
Operating Transfers Out	—	75,000	—	—	—	—	—	—	225,668	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>259,100</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(50,668)</b>	<b>1,230,668</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$25,474</b>	<b>\$1,574,082</b>	<b>\$64,448</b>	<b>\$16,605</b>	<b>\$1,322,545</b>	<b>\$118,988</b>	<b>\$32,299</b>	<b>\$238,229</b>	<b>\$2,570,451</b>	<b>\$2,096,635</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Contra Costa County Joint Powers Authority For Self-Insurance Self Insurance	Contra Costa County Municipal Risk Management Authority Self Insurance	Contra Costa County Schools Insurance Group Self Insurance	Contra Costa County Storm Drainage District Drainage and Drainage Maintenance	Contra Costa Fire Protection District Fire Protection	Contra Costa Mosquito Abatement District Pest Control	Contra Costa Resource Conservation District Resource Conservation	Contra Costa Water Authority Financing or Constructing Facilities	Controlling Insurance Costs in California Schools (CICCS) Self Insurance	Convention Center Expansion Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$40,974	\$62,779,350	\$2,422,582	\$135,635	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	1,465,242	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(282)	(444,764)	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	5,131	74,655	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,112,000	1,647,839	2,013,867	2,215	190,223	70,072	—	—	3,478	3,555
Rents, Concessions, and Royalties	—	174,080	—	—	1,866	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	211,274	—	—	—	—	—
State	—	—	—	634	1,122,685	40,096	2,768	—	—	—
Other Governmental Agencies	—	—	—	—	1,652,422	—	147,186	—	—	—
Charges for Current Services	31,802,000	—	—	—	1,876,033	30,996	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	16,456,163	16,154,345	—	—	—	—	—	5,311,009	—
Other Revenues	807,000	—	—	—	67,921	18,127	—	—	—	—
<b>Total Revenues</b>	<b>34,721,000</b>	<b>18,278,082</b>	<b>18,168,212</b>	<b>48,672</b>	<b>67,531,665</b>	<b>4,047,115</b>	<b>285,589</b>	<b>—</b>	<b>5,314,487</b>	<b>3,555</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,121,187	2,374,711	—	54,972,573	2,378,174	188,543	—	—	—
Services and Supplies	5,854,000	621,774	—	5,247	8,363,136	1,201,462	61,827	—	913,241	—
Self Insurance - Claims Paid	42,408,000	9,592,266	22,753,800	—	—	—	—	—	4,312,997	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	7,835	—	—	—	—	—
Fixed Assets	—	—	—	—	3,573,926	—	—	—	—	—
Other Expenditures	—	4,058,627	2,874,139	—	59,264	—	—	—	—	—
<b>Total Expenditures</b>	<b>48,262,000</b>	<b>15,393,854</b>	<b>28,002,650</b>	<b>5,247</b>	<b>66,976,734</b>	<b>3,579,636</b>	<b>250,370</b>	<b>—</b>	<b>5,226,238</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(13,541,000)</b>	<b>2,884,228</b>	<b>(9,834,438)</b>	<b>43,425</b>	<b>554,931</b>	<b>467,479</b>	<b>35,219</b>	<b>—</b>	<b>88,249</b>	<b>3,555</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	45,057,090	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	6,671,000	—	—	—	—
Operating Transfers Out	—	—	—	—	—	6,983,000	—	45,057,090	—	976,700
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(312,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(976,700)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(13,541,000)</b>	<b>\$2,884,228</b>	<b>\$(9,834,438)</b>	<b>\$43,425</b>	<b>\$554,931</b>	<b>\$155,479</b>	<b>\$35,219</b>	<b>\$—</b>	<b>\$88,249</b>	<b>\$(973,145)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cooperative Personnel Services	Copco Lake Fire Protection District	Copper Cove Rocky Road Community Services District Streets and Roads - Construction and Maintenance	Copperopolis Cemetery District	Copperopolis Fire Protection District	Corcoran Cemetery District	Cordelia Fire Protection District	Cordova Recreation and Park District	Core Area Maintenance District (Contra Costa) Streets and Roads - Construction and Maintenance	Corning Cemetery District
	Governmental Services	Fire Protection		Cemetery	Fire Protection	Cemetery	Fire Protection	Recreation and Park		Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$11,319	\$—	\$4,512	\$350,977	\$31,061	\$186,632	\$2,337,669	\$69,109	\$90,533
Voter Approved Taxes	—	—	—	80	—	—	—	—	—	—
Property Assessments	—	—	—	—	340,119	—	—	130,045	151,954	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	46	—	(4)	31,142	—	—	29,287	—	235
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	7	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	186,718	406	4,507	1,068	1,996	6,150	3,420	39,011	6,287	9,019
Rents, Concessions, and Royalties	—	—	—	—	—	—	24,175	373,536	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	4,061	—	88	167,185	702	2,793	248,741	1,293	2,720
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	43,715,916	—	—	—	48,624	116,930	49,166	1,302,973	—	83,610
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	59,069	—	82,790	—	—	9,025	130,030	122,372	—	161
<b>Total Revenues</b>	<b>43,961,703</b>	<b>15,832</b>	<b>87,297</b>	<b>5,744</b>	<b>940,043</b>	<b>163,868</b>	<b>396,216</b>	<b>4,583,641</b>	<b>228,643</b>	<b>186,278</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	13,301,823	3,567	21,582	—	376,117	102,416	150,526	2,802,469	25,605	131,690
Services and Supplies	28,069,032	12,794	101,592	1,845	271,693	36,368	319,590	1,620,946	263,250	66,588
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	184,258	—	—	—	28,425	—	—	—	—	8,383
Interest Expense	58,029	—	—	—	8,633	—	—	—	—	3,617
Fixed Assets	143,567	—	—	—	4,695	858	2,078	559,615	—	—
Other Expenditures	36,632	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>41,793,341</b>	<b>16,361</b>	<b>123,174</b>	<b>1,845</b>	<b>689,563</b>	<b>139,642</b>	<b>472,194</b>	<b>4,983,030</b>	<b>288,855</b>	<b>210,278</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,168,362</b>	<b>(529)</b>	<b>(35,877)</b>	<b>3,899</b>	<b>250,480</b>	<b>24,226</b>	<b>(75,978)</b>	<b>(399,389)</b>	<b>(60,212)</b>	<b>(24,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	220,890	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	125,000	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>220,890</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>125,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,389,252</b>	<b>\$(529)</b>	<b>\$(35,877)</b>	<b>\$3,899</b>	<b>\$250,480</b>	<b>\$24,226</b>	<b>\$(75,978)</b>	<b>\$(399,389)</b>	<b>\$64,788</b>	<b>\$(24,000)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Corona Public Financing Authority	Corral Hollow Maintenance District (San Joaquin)	Cortina Creek Flood Control and Flood Water Conservation District	Cosumnes River Community Services District	Cottonwood Cemetery District (Shasta)	Cottonwood Cemetery District (Yolo)	Cottonwood Fire Protection District	Coulterville Lighting District	Country Club Estates Lighting District	Country Club Vista Maintenance District (San Joaquin)
	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$10,179	\$6,095	\$28,923	\$6,366	\$120,304	\$6,407	\$983	\$1,245
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,583	—	28,593	—	—	—	—	918	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	472	67	8	287	442	29	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	11,978	127	3,009	995	2,259	2,266	30	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1	—
State	—	—	144	106	795	68	3,247	131	22	100
Other Governmental Agencies	—	—	—	—	—	—	5,673	10	—	—
Charges for Current Services	—	—	—	—	31,747	950	56,345	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	150	130,727	—	4,219	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>2,583</b>	<b>22,301</b>	<b>35,543</b>	<b>195,268</b>	<b>8,387</b>	<b>192,334</b>	<b>9,256</b>	<b>1,983</b>	<b>1,345</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	79,056	7,769	114,714	—	—	—
Services and Supplies	—	2,583	166	46,104	28,071	2,768	73,456	1,326	3,178	1,345
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	14,870	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	3,474	—	—	—
Other Expenditures	—	—	—	—	—	5	475	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>2,583</b>	<b>166</b>	<b>46,104</b>	<b>121,997</b>	<b>10,542</b>	<b>192,119</b>	<b>1,326</b>	<b>3,178</b>	<b>1,345</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>22,135</b>	<b>(10,561)</b>	<b>73,271</b>	<b>(2,155)</b>	<b>215</b>	<b>7,930</b>	<b>(1,195)</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	103,030,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	68,030,000	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	15,000	—	—	—	—	—
Operating Transfers Out	35,000,000	—	—	—	15,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$22,135</b>	<b>\$(10,561)</b>	<b>\$73,271</b>	<b>\$(2,155)</b>	<b>\$215</b>	<b>\$7,930</b>	<b>\$(1,195)</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Countryside Manor Lighting District	County Estates Maintenance District (San Joaquin)	County Lighting Service District (Santa Clara)	County Service Area B-1988-1 (Alameda)	County Service Area C (Sutter)	County Service Area D (Sutter)	County Service Area D-2 (Contra Costa)	County Service Area EM 1983-1 (Alameda)	County Service Area EM-1 (Contra Costa)	County Service Area F (Sutter)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Ambulance Service	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,346	\$—	\$—	\$—	\$109,013	\$135,880	\$—	\$—	\$—	\$1,150,746
Voter Approved Taxes	—	—	—	588,340	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	13,188,073	4,432,595	219,600
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	—	—	16	18	—	—	—	7,550
Licenses, Permits, and Franchises	—	—	—	—	—	—	29,781	23,875	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	265	—	2,057	3,339	7,753	3,535	2,096	397,256	—	21,361
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	444,584	76	96	—	—	—	16,328
State	19	—	—	—	11,288	2,789	—	—	—	24,241
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	320,602	462,918	6,165	—	—	—	—	203,393
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	56,291	—	—	—	3,790,353	—	4,318
<b>Total Revenues</b>	<b>1,631</b>	<b>—</b>	<b>322,659</b>	<b>1,555,472</b>	<b>134,311</b>	<b>142,318</b>	<b>31,877</b>	<b>17,399,557</b>	<b>4,432,595</b>	<b>1,647,537</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	1,999,701	2,054	1,968	—	1,562,882	216,892	867,700
Services and Supplies	1,596	59	313,612	913,891	66,660	49,171	30,759	12,807,798	2,515,745	429,519
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	72,377	—
Interest Expense	—	—	—	—	—	—	—	—	2,659	—
Fixed Assets	—	—	—	—	209,918	44,362	—	—	38,118	1,187,737
Other Expenditures	—	—	—	35,515	—	20,000	—	—	249,630	31,909
<b>Total Expenditures</b>	<b>1,596</b>	<b>59</b>	<b>313,612</b>	<b>2,949,107</b>	<b>278,632</b>	<b>115,501</b>	<b>30,759</b>	<b>14,370,680</b>	<b>3,095,421</b>	<b>2,516,865</b>
<b>Revenues Over (Under) Expenditures</b>	<b>35</b>	<b>(59)</b>	<b>9,047</b>	<b>(1,393,635)</b>	<b>(144,321)</b>	<b>26,817</b>	<b>1,118</b>	<b>3,028,877</b>	<b>1,337,174</b>	<b>(869,328)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	985,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	1,455,000	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,455,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>985,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$35</b>	<b>\$(59)</b>	<b>\$9,047</b>	<b>\$61,365</b>	<b>\$(144,321)</b>	<b>\$26,817</b>	<b>\$1,118</b>	<b>\$3,028,877</b>	<b>\$1,337,174</b>	<b>\$115,672</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area L-100 (Contra Costa) Lighting and Lighting Maintenance	County Service Area L-1973-1 (Alameda) Library Services	County Service Area LA-1991-1 (Alameda) Health	County Service Area LIB-10 (Contra Costa) Library Services	County Service Area LIB-12 (Contra Costa) Library Services	County Service Area LIB-13 (Contra Costa) Library Services	County Service Area LIB-2 (Contra Costa) Library Services	County Service Area M-16 (Contra Costa) Recreation and Park	County Service Area M-17 (Contra Costa) Recreation and Park	County Service Area M-20 (Contra Costa) Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$577,589	\$—	\$—	\$670	\$6,273	\$80,735	\$62,678	\$16,160	\$115,187	\$7,586
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	541,865	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(4,440)	—	—	(5)	(43)	(532)	(421)	(111)	(800)	(52)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	30,579	135	30,421	—	—	—	—	348	2,173	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	12,539	—
<b>Intergovernmental</b>										
Federal	—	—	69,267	—	—	—	—	—	—	—
State	10,012	—	189,585	10	94	1,247	953	251	1,777	117
Other Governmental Agencies	44	—	5,210	—	—	—	—	—	—	—
Charges for Current Services	88,742	—	2,001,102	—	—	—	—	—	15,797	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	10	—	—	—	—	—	—	51	—
<b>Total Revenues</b>	<b>1,244,391</b>	<b>145</b>	<b>2,295,585</b>	<b>675</b>	<b>6,324</b>	<b>81,450</b>	<b>63,210</b>	<b>16,648</b>	<b>146,724</b>	<b>7,651</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,827,899	—	—	—	—	—	321	—
Services and Supplies	920,884	—	1,038,528	8	76	972	754	1,832	145,377	5,287
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	173	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	27,608	—	41,303	500	3,000	59,500	7,000	—	—	—
<b>Total Expenditures</b>	<b>948,665</b>	<b>—</b>	<b>2,907,730</b>	<b>508</b>	<b>3,076</b>	<b>60,472</b>	<b>7,754</b>	<b>1,832</b>	<b>145,698</b>	<b>5,287</b>
<b>Revenues Over (Under) Expenditures</b>	<b>295,726</b>	<b>145</b>	<b>(612,145)</b>	<b>167</b>	<b>3,248</b>	<b>20,978</b>	<b>55,456</b>	<b>14,816</b>	<b>1,026</b>	<b>2,364</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$295,726</b>	<b>\$145</b>	<b>\$(612,145)</b>	<b>\$167</b>	<b>\$3,248</b>	<b>\$20,978</b>	<b>\$55,456</b>	<b>\$14,816</b>	<b>\$1,026</b>	<b>\$2,364</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area M-23 (Contra Costa)	County Service Area M-23 (Contra Costa)	County Service Area M-29 (Contra Costa)	County Service Area M-30 (Contra Costa)	County Service Area M-31 (Contra Costa)	County Service Area M-8 (Contra Costa)	County Service Area M-8 (Contra Costa)	County Service Area No. 1 (Alpine)	County Service Area No. 1 (Butte)	County Service Area No. 1 (Calaveras)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Police Protection and Personal Safety	Police Protection and Personal Safety	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$972,798	\$416,914	\$345,850	\$—	\$—	\$169,636	\$254,453	\$119,622	\$832	\$72,898
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	857,636	10,277	184,970	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(6,764)	(2,899)	(1,130)	—	—	(1,190)	(1,785)	19,536	3	(107)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	4,208	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,467	1,058	24,146	—	—	3,764	5,646	1,345	80	11,873
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	600	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	15,085	6,465	2,214	—	—	2,630	3,944	19,398	15	1,393
Other Governmental Agencies	—	—	—	—	25,000	—	—	214	701	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	102,467
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	17,711
<b>Total Revenues</b>	<b>983,586</b>	<b>421,538</b>	<b>1,228,716</b>	<b>10,277</b>	<b>209,970</b>	<b>174,840</b>	<b>262,258</b>	<b>164,923</b>	<b>1,631</b>	<b>206,235</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	52,251	22,393	59,130	—	30,177	107,559	161,338	145,999	1,542	149,418
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	2,976	4,464	—	—	—
Other Expenditures	910,000	390,000	823	268	261	—	—	—	—	—
<b>Total Expenditures</b>	<b>962,251</b>	<b>412,393</b>	<b>59,953</b>	<b>268</b>	<b>30,438</b>	<b>110,535</b>	<b>165,802</b>	<b>145,999</b>	<b>1,542</b>	<b>149,418</b>
<b>Revenues Over (Under) Expenditures</b>	<b>21,335</b>	<b>9,145</b>	<b>1,168,763</b>	<b>10,009</b>	<b>179,532</b>	<b>64,305</b>	<b>96,456</b>	<b>18,924</b>	<b>89</b>	<b>56,817</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$21,335</b>	<b>\$9,145</b>	<b>\$1,168,763</b>	<b>\$10,009</b>	<b>\$179,532</b>	<b>\$64,305</b>	<b>\$96,456</b>	<b>\$18,924</b>	<b>\$89</b>	<b>\$56,817</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 1 (Fresno)	County Service Area No. 1 (Lake)	County Service Area No. 1 (Lassen)	County Service Area No. 1 (Marin)	County Service Area No. 1 (Mariposa)	County Service Area No. 1 (Mono)	County Service Area No. 1 (Monterey)	County Service Area No. 1 (Riverside)	County Service Area No. 1 (Sacramento)	County Service Area No. 1 (San Joaquin)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Television Translator Station Facilities	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,699	\$7,303	\$—	\$7,268	\$—	\$102,623	\$12,152	\$2,763	\$168,527	\$7,310
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	48,938	—	—	—	—	942	2,900,821	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	154	10,376	18	—	—	243	20	1,702	(1)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	684	795	1,770	991	3,231	9,365	755	192	33,842	67
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	1	—	—	—	—	—	—	—	—	—
State	131	178	6,150	73	—	535	120	58	3,364	124
Other Governmental Agencies	—	—	—	1	—	—	—	—	—	—
Charges for Current Services	15,338	10,092	—	—	—	—	2,541	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	76,426	—
<b>Total Revenues</b>	<b>21,853</b>	<b>18,522</b>	<b>67,234</b>	<b>8,351</b>	<b>3,231</b>	<b>112,523</b>	<b>15,811</b>	<b>3,975</b>	<b>3,184,682</b>	<b>7,500</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	23,947	14,782	39,576	1,972	18,492	24,744	4,161	1,326	2,915,351	315
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	27,586	—	—	—	—	—	—	—
Other Expenditures	—	—	272	—	—	250	—	—	188,819	—
<b>Total Expenditures</b>	<b>23,947</b>	<b>14,782</b>	<b>67,434</b>	<b>1,972</b>	<b>18,492</b>	<b>24,994</b>	<b>4,161</b>	<b>1,326</b>	<b>3,104,170</b>	<b>315</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,094)</b>	<b>3,740</b>	<b>(200)</b>	<b>6,379</b>	<b>(15,261)</b>	<b>87,529</b>	<b>11,650</b>	<b>2,649</b>	<b>80,512</b>	<b>7,185</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,094	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>2,094</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$3,740</b>	<b>\$(200)</b>	<b>\$6,379</b>	<b>\$(15,261)</b>	<b>\$87,529</b>	<b>\$11,650</b>	<b>\$2,649</b>	<b>\$80,512</b>	<b>\$7,185</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 1 (San Luis Obispo) Drainage and Maintenance	County Service Area No. 1 (San Luis Obispo) Lighting and Maintenance	County Service Area No. 1 (San Luis Obispo) Recreation and Park	County Service Area No. 1 (San Mateo) Fire Protection	County Service Area No. 1 (San Mateo) Police Protection and Personal Safety	County Service Area No. 1 (Sierra) Streets and Roads - Construction and Maintenance	County Service Area No. 1 (Stanislaus) Drainage and Maintenance	County Service Area No. 10 (El Dorado) Library Services	County Service Area No. 10 (Fresno) Lighting and Lighting Maintenance	County Service Area No. 10 (Fresno) Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$11,008	\$26,070	\$1	\$899,905	\$441,575	\$5,490	\$752	\$—	\$279	\$2,529
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	93,278	—	—	992,508	277	2,523
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(18)	(45)	—	4,014	1,969	27	20	6,761	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,243	5,938	264	30,536	14,984	253	1,462	12,603	26	106
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	1	—	—	—
State	93	247	11	8,950	4,392	261	17	—	—	1
Other Governmental Agencies	—	—	—	—	—	—	240	—	—	—
Charges for Current Services	—	1,231	8,148	—	—	—	—	—	277	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	23	62	3	16,753	8,221	386	—	—	542	5,797
<b>Total Revenues</b>	<b>13,349</b>	<b>33,503</b>	<b>8,427</b>	<b>960,158</b>	<b>564,419</b>	<b>6,417</b>	<b>2,492</b>	<b>1,011,872</b>	<b>1,401</b>	<b>10,956</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,823	11,227	4,030	806,269	395,629	4,501	16	—	939	5,112
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	1,080,910	—	—
<b>Total Expenditures</b>	<b>1,823</b>	<b>11,227</b>	<b>4,030</b>	<b>806,269</b>	<b>395,629</b>	<b>4,501</b>	<b>16</b>	<b>1,080,910</b>	<b>939</b>	<b>5,112</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,526</b>	<b>22,276</b>	<b>4,397</b>	<b>153,889</b>	<b>168,790</b>	<b>1,916</b>	<b>2,476</b>	<b>(69,038)</b>	<b>462</b>	<b>5,844</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	11,526	22,276	4,397	—	—	—	—	—	462	5,844
<b>Total Other Financing Sources (Uses)</b>	<b>(11,526)</b>	<b>(22,276)</b>	<b>(4,397)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(462)</b>	<b>(5,844)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$153,889</b>	<b>\$168,790</b>	<b>\$1,916</b>	<b>\$2,476</b>	<b>\$(69,038)</b>	<b>\$—</b>	<b>\$—</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 10 (Fresno)	County Service Area No. 10 (Kern)	County Service Area No. 10 (Kern)	County Service Area No. 10 (Madera)	County Service Area No. 10 (San Diego)	County Service Area No. 10 (San Luis Obispo)	County Service Area No. 10 (Shasta)	County Service Area No. 10 (Stanislaus) Drainage and Drainage Maintenance	County Service Area No. 10 (Stanislaus) Governmental Services	County Service Area No. 10 (Stanislaus) Police Protection and Personal Safety
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$814	\$—	\$—	\$—	\$1,981	\$98,096	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	814	4,162	17,815	—	2,053	—	—	17,789	4,689	179,752
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	45	192	—	36	(166)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	19	1,011	1,297	2,741	294	19,271	(342)	7,273	820	17,582
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	30	1,525	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	30,300	—	—	23,958	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,667	—	547	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,314</b>	<b>5,218</b>	<b>19,851</b>	<b>33,041</b>	<b>4,394</b>	<b>118,726</b>	<b>23,616</b>	<b>25,062</b>	<b>5,509</b>	<b>197,334</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,229	3,547	21,086	46,729	2,192	93,925	49,653	72,114	—	130,000
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	12	115	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,229</b>	<b>3,559</b>	<b>21,201</b>	<b>46,729</b>	<b>2,192</b>	<b>93,925</b>	<b>49,653</b>	<b>72,114</b>	<b>—</b>	<b>130,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,085</b>	<b>1,659</b>	<b>(1,350)</b>	<b>(13,688)</b>	<b>2,202</b>	<b>24,801</b>	<b>(26,037)</b>	<b>(47,052)</b>	<b>5,509</b>	<b>67,334</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	2,085	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(2,085)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$1,659</b>	<b>\$(1,350)</b>	<b>\$(13,688)</b>	<b>\$2,202</b>	<b>\$24,801</b>	<b>\$(26,037)</b>	<b>\$(47,052)</b>	<b>\$5,509</b>	<b>\$67,334</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 10 (Stanislaus)	County Service Area No. 10 (Tuolumne)	County Service Area No. 10 (Yolo)	County Service Area No. 10 (Yolo)	County Service Area No. 10 (Yuba)	County Service Area No. 100 (Butte)	County Service Area No. 100 (San Diego)	County Service Area No. 101 (Butte)	County Service Area No. 101 (San Diego)	County Service Area No. 102 (Butte)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Governmental Services	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,200	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	103,783	54	68,706	—	928	2,407	4,264	2,494	10,669	2,502
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	7	—	—	49	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(3,610)	1,427	2,850	—	712	406	351	324	2,633	59
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	94	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>100,173</b>	<b>5,782</b>	<b>71,556</b>	<b>—</b>	<b>1,689</b>	<b>2,813</b>	<b>4,615</b>	<b>2,818</b>	<b>13,302</b>	<b>2,561</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	2,381	—	—
Services and Supplies	126,471	12,502	52,822	11,035	72	2,503	3,182	—	4,829	1,831
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>126,471</b>	<b>12,502</b>	<b>52,822</b>	<b>11,035</b>	<b>72</b>	<b>2,503</b>	<b>3,182</b>	<b>2,381</b>	<b>4,829</b>	<b>1,831</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(26,298)</b>	<b>(6,720)</b>	<b>18,734</b>	<b>(11,035)</b>	<b>1,617</b>	<b>310</b>	<b>1,433</b>	<b>437</b>	<b>8,473</b>	<b>730</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	11,035	—	—	—	—	—	—
Operating Transfers Out	—	—	18,734	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(18,734)</b>	<b>11,035</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(26,298)</b>	<b>\$(6,720)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,617</b>	<b>\$310</b>	<b>\$1,433</b>	<b>\$437</b>	<b>\$8,473</b>	<b>\$730</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 102 (San Diego)	County Service Area No. 103 (Butte)	County Service Area No. 103 (Riverside)	County Service Area No. 103 (San Diego)	County Service Area No. 104 (Riverside)	County Service Area No. 104 (San Diego)	County Service Area No. 105 (Riverside)	County Service Area No. 105 (San Diego)	County Service Area No. 106 (San Diego)	County Service Area No. 107 (Butte)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,778	\$—	\$28,672	\$—	\$15,437	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	18,545	1,198	297,979	17,431	104,173	54,577	49,537	12,336	12,175	1,254
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	21	—	206	—	116	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,429	21	4,846	2,630	1,464	3,445	1,180	1,556	1,129	100
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	58	—	607	—	333	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	500	—	—	—
<b>Total Revenues</b>	<b>21,974</b>	<b>1,219</b>	<b>305,682</b>	<b>20,061</b>	<b>135,122</b>	<b>58,022</b>	<b>67,103</b>	<b>13,892</b>	<b>13,304</b>	<b>1,354</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	25,653	447	135,837	5,677	11,526	5,498	11,233	6,537	3,213	1,605
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	1,499	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	25,000	—
<b>Total Expenditures</b>	<b>25,653</b>	<b>447</b>	<b>135,837</b>	<b>5,677</b>	<b>11,526</b>	<b>5,498</b>	<b>11,233</b>	<b>6,537</b>	<b>29,712</b>	<b>1,605</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,679)</b>	<b>772</b>	<b>169,845</b>	<b>14,384</b>	<b>123,596</b>	<b>52,524</b>	<b>55,870</b>	<b>7,355</b>	<b>(16,408)</b>	<b>(251)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,679)</b>	<b>\$772</b>	<b>\$169,845</b>	<b>\$14,384</b>	<b>\$123,596</b>	<b>\$52,524</b>	<b>\$55,870</b>	<b>\$7,355</b>	<b>\$(16,408)</b>	<b>\$(251)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 107 (San Diego)	County Service Area No. 108 (Butte)	County Service Area No. 108 (Riverside)	County Service Area No. 109 (Butte)	County Service Area No. 109 (San Diego)	County Service Area No. 11 (Butte)	County Service Area No. 11 (Kern)	County Service Area No. 11 (Plumas)	County Service Area No. 11 (San Benito)	County Service Area No. 11 (San Diego)
	Fire Protection	Lighting and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$25,676	\$—	\$11,223	\$—	\$19,974	\$4,038	\$—	\$84,161	\$—	\$5,280
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	143,293	560	13,550	114	20,613	—	26,293	—	1,133	2,705
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	442	—	83	—	360	7	5,199	76	—	92
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,451	89	3,773	88	309	166	1,791	27	49	1,678
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	388	—	235	—	302	117	—	1,311	—	80
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	612	—	—	—	—	—	731	—	—	—
<b>Total Revenues</b>	<b>174,862</b>	<b>649</b>	<b>28,864</b>	<b>202</b>	<b>41,558</b>	<b>4,328</b>	<b>34,014</b>	<b>85,575</b>	<b>1,182</b>	<b>9,835</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	152,722	805	7,323	199	43,496	4,278	28,763	85,575	1,129	5,549
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	20,680	—	—	—	—	—	86	—	—	—
<b>Total Expenditures</b>	<b>173,402</b>	<b>805</b>	<b>7,323</b>	<b>199</b>	<b>43,496</b>	<b>4,278</b>	<b>28,849</b>	<b>85,575</b>	<b>1,129</b>	<b>5,549</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,460</b>	<b>(156)</b>	<b>21,541</b>	<b>3</b>	<b>(1,938)</b>	<b>50</b>	<b>5,165</b>	<b>—</b>	<b>53</b>	<b>4,286</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	8,736	—	—	—	—	—	—	—	—	—
Operating Transfers Out	8,736	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,460</b>	<b>\$(156)</b>	<b>\$21,541</b>	<b>\$3</b>	<b>\$(1,938)</b>	<b>\$50</b>	<b>\$5,165</b>	<b>\$—</b>	<b>\$53</b>	<b>\$4,286</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 11 (San Joaquin)	County Service Area No. 11 (Santa Barbara)	County Service Area No. 11 (Santa Cruz)	County Service Area No. 11 (Stanislaus)	County Service Area No. 11 (Tuolumne)	County Service Area No. 11 (Yolo)	County Service Area No. 11 (Yuba)	County Service Area No. 110 (San Bernardino)	County Service Area No. 110 (San Diego)	County Service Area No. 111 (San Diego)
	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,271	\$7,323	\$558,402	\$—	\$74	\$—	\$—	\$—	\$23,297	\$35,212
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	275	—	5,738	2,668	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1)	(14)	—	—	—	—	141	—	417	610
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	32	10,121	12,321	202	—	264	292	—	3,201	8,953
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	62	85	3,223	—	2	—	—	—	353	528
Other Governmental Agencies	22	—	4,071	—	—	—	—	—	—	—
Charges for Current Services	—	—	293,259	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	191	418	4,329
<b>Total Revenues</b>	<b>3,386</b>	<b>17,515</b>	<b>871,276</b>	<b>477</b>	<b>76</b>	<b>6,002</b>	<b>3,101</b>	<b>191</b>	<b>27,686</b>	<b>49,632</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	177	11,453	694,922	77	2	7,992	742	—	37,324	41,200
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	79,354	—	—	—	—	—	—	25,781
Other Expenditures	—	—	229,750	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>177</b>	<b>11,453</b>	<b>1,004,026</b>	<b>77</b>	<b>2</b>	<b>7,992</b>	<b>742</b>	<b>—</b>	<b>37,324</b>	<b>66,981</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,209</b>	<b>6,062</b>	<b>(132,750)</b>	<b>400</b>	<b>74</b>	<b>(1,990)</b>	<b>2,359</b>	<b>191</b>	<b>(9,638)</b>	<b>(17,349)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	25,781
Operating Transfers Out	—	—	—	—	—	—	—	—	—	25,781
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,209</b>	<b>\$6,062</b>	<b>\$(132,750)</b>	<b>\$400</b>	<b>\$74</b>	<b>\$(1,990)</b>	<b>\$2,359</b>	<b>\$191</b>	<b>\$(9,638)</b>	<b>\$(17,349)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 112 (Butte) Lighting and Lighting Maintenance	County Service Area No. 112 (San Diego) Fire Protection	County Service Area No. 113 (Riverside) Lighting and Lighting Maintenance	County Service Area No. 113 (San Diego) Fire Protection	County Service Area No. 114 (Butte) Drainage and Drainage Maintenance	County Service Area No. 115 (Riverside) Lighting and Lighting Maintenance	County Service Area No. 115 (San Diego) Fire Protection	County Service Area No. 116 (Butte) Lighting and Lighting Maintenance	County Service Area No. 117 (Riverside) Recreation and Park	County Service Area No. 117 (San Diego) Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$20,182	\$1,923	\$22,517	\$—	\$—	\$217,524	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	15,432	47,601	223,411	41,065	—	445	17,548	4,107
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	333	15	348	—	—	4,358	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	68	4,209	394	3,092	40,364	2,966	4,754	71	386	1,433
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	301	42	343	26,852	—	3,301	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,502	—	478	—	—	—	—	—	—
<b>Total Revenues</b>	<b>68</b>	<b>27,527</b>	<b>17,806</b>	<b>74,379</b>	<b>290,627</b>	<b>44,031</b>	<b>229,937</b>	<b>516</b>	<b>17,934</b>	<b>5,540</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	434	—	—	—	—	—
Services and Supplies	93	17,786	2,578	88,230	118,066	60,673	242,990	547	9,491	3,533
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>93</b>	<b>17,786</b>	<b>2,578</b>	<b>88,230</b>	<b>118,500</b>	<b>60,673</b>	<b>242,990</b>	<b>547</b>	<b>9,491</b>	<b>3,533</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25)</b>	<b>9,741</b>	<b>15,228</b>	<b>(13,851)</b>	<b>172,127</b>	<b>(16,642)</b>	<b>(13,053)</b>	<b>(31)</b>	<b>8,443</b>	<b>2,007</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	11,069	—	—	—	—	—	—
Operating Transfers Out	—	—	—	11,069	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(25)</b>	<b>\$9,741</b>	<b>\$15,228</b>	<b>\$(13,851)</b>	<b>\$172,127</b>	<b>\$(16,642)</b>	<b>\$(13,053)</b>	<b>\$(31)</b>	<b>\$8,443</b>	<b>\$2,007</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 119 (Butte)	County Service Area No. 12 (Butte)	County Service Area No. 12 (Calaveras)	County Service Area No. 12 (Madera)	County Service Area No. 12 (Nevada)	County Service Area No. 12 (San Diego)	County Service Area No. 12 (San Joaquin)	County Service Area No. 12 (San Joaquin)	County Service Area No. 12 (Santa Barbara)	County Service Area No. 12 (Shasta)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$997	\$—	\$—	\$—	\$11,250	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	647	—	—	—	18,869	—	900	5,764	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2	—	—	—	202	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6	58	2,155	361	744	4,029	—	—	18,403	(1,419)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	29	—	—	—	171	—	—	—	—
Other Governmental Agencies	—	—	—	—	(112)	—	—	—	—	—
Charges for Current Services	—	—	17,523	3,624	—	—	—	—	227,084	15,444
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>653</b>	<b>1,086</b>	<b>19,678</b>	<b>3,985</b>	<b>19,501</b>	<b>15,652</b>	<b>900</b>	<b>5,764</b>	<b>245,487</b>	<b>14,025</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	654	1,066	1,790	483	45,658	5,350	900	5,764	274,688	19,042
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>654</b>	<b>1,066</b>	<b>1,790</b>	<b>483</b>	<b>45,658</b>	<b>5,350</b>	<b>900</b>	<b>5,764</b>	<b>274,688</b>	<b>19,042</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1)</b>	<b>20</b>	<b>17,888</b>	<b>3,502</b>	<b>(26,157)</b>	<b>10,302</b>	<b>—</b>	<b>—</b>	<b>(29,201)</b>	<b>(5,017)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	17,500	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17,500</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1)</b>	<b>\$20</b>	<b>\$17,888</b>	<b>\$3,502</b>	<b>\$(26,157)</b>	<b>\$10,302</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(11,701)</b>	<b>\$(5,017)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 12 (Stanislaus)	County Service Area No. 12 (Yuba)	County Service Area No. 12.1 (Kern)	County Service Area No. 12.1 (Kern)	County Service Area No. 12.10 (Kern)	County Service Area No. 12.11 (Kern)	County Service Area No. 12.12 (Kern)	County Service Area No. 12.13 (Kern)	County Service Area No. 12.2 (Kern)	County Service Area No. 12.3 (Kern)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,625	814	—	1	—	—	—	—	10	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	43	—	3,308	141	32	447	4,083	231	108
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	594	147	81	891	58	30	183	610	54	63
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,219</b>	<b>1,004</b>	<b>81</b>	<b>4,200</b>	<b>199</b>	<b>62</b>	<b>630</b>	<b>4,693</b>	<b>295</b>	<b>171</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	77	189	—	—	—	—	—	—	—	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>77</b>	<b>189</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,142</b>	<b>815</b>	<b>81</b>	<b>4,200</b>	<b>199</b>	<b>62</b>	<b>630</b>	<b>4,693</b>	<b>295</b>	<b>171</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,142</b>	<b>\$815</b>	<b>\$81</b>	<b>\$4,200</b>	<b>\$199</b>	<b>\$62</b>	<b>\$630</b>	<b>\$4,693</b>	<b>\$295</b>	<b>\$171</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 12.4 (Kern)	County Service Area No. 12.5 (Kern)	County Service Area No. 12.6 (Kern)	County Service Area No. 12.7 (Kern)	County Service Area No. 12.9 (Kern)	County Service Area No. 120 (Butte)	County Service Area No. 121 (Riverside)	County Service Area No. 122 (San Diego)	County Service Area No. 123 (Butte)	County Service Area No. 123 (San Diego)
	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	108	642	8	36	116	—	75,120	—	—	9,006
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	657	—
Prior Year and Penalties	155	2,201	334	180	255	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	106	457	182	163	133	38	1,486	2,820	69	364
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>369</b>	<b>3,300</b>	<b>524</b>	<b>379</b>	<b>504</b>	<b>38</b>	<b>76,606</b>	<b>2,820</b>	<b>726</b>	<b>9,370</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	—	—	—	—	—	131	43,466	2,218	675	2,346
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>131</b>	<b>43,466</b>	<b>2,218</b>	<b>675</b>	<b>2,346</b>
<b>Revenues Over (Under) Expenditures</b>	<b>369</b>	<b>3,300</b>	<b>524</b>	<b>379</b>	<b>504</b>	<b>(93)</b>	<b>33,140</b>	<b>602</b>	<b>51</b>	<b>7,024</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$369</b>	<b>\$3,300</b>	<b>\$524</b>	<b>\$379</b>	<b>\$504</b>	<b>\$(93)</b>	<b>\$33,140</b>	<b>\$602</b>	<b>\$51</b>	<b>\$7,024</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 124 (Riverside)	County Service Area No. 125 (Butte)	County Service Area No. 125 (Riverside)	County Service Area No. 125 (San Diego)	County Service Area No. 126 (Butte)	County Service Area No. 126 (Riverside)	County Service Area No. 126 (San Diego)	County Service Area No. 127 (San Diego)	County Service Area No. 128 (Butte)	County Service Area No. 128 (Riverside)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$7,385	\$—	\$—	\$86,014	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,647	1,828	—	9,116	3,362	120,250	4,087	5,810	3,642	40,463
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	26	—	—	545	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,304	78	566	524	170	7,127	447	434	390	1,044
Rents, Concessions, and Royalties	—	—	—	—	—	100	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	76	—	—	1,549	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	2,756	—	—	—	—
<b>Total Revenues</b>	<b>6,951</b>	<b>1,906</b>	<b>8,053</b>	<b>9,640</b>	<b>3,532</b>	<b>218,341</b>	<b>4,534</b>	<b>6,244</b>	<b>4,032</b>	<b>41,507</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	23,367	—	—	—	—
Services and Supplies	1,086	2,095	9,796	2,484	2,984	254,178	2,618	1,638	2,861	4,859
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,086</b>	<b>2,095</b>	<b>9,796</b>	<b>2,484</b>	<b>2,984</b>	<b>277,545</b>	<b>2,618</b>	<b>1,638</b>	<b>2,861</b>	<b>4,859</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,865</b>	<b>(189)</b>	<b>(1,743)</b>	<b>7,156</b>	<b>548</b>	<b>(59,204)</b>	<b>1,916</b>	<b>4,606</b>	<b>1,171</b>	<b>36,648</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,865</b>	<b>\$(189)</b>	<b>\$(1,743)</b>	<b>\$7,156</b>	<b>\$548</b>	<b>\$(59,204)</b>	<b>\$1,916</b>	<b>\$4,606</b>	<b>\$1,171</b>	<b>\$36,648</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 128 (San Diego)	County Service Area No. 129 (Butte)	County Service Area No. 129 (San Diego)	County Service Area No. 13 (Kern)	County Service Area No. 13 (Madera)	County Service Area No. 13 (Marin)	County Service Area No. 13 (Nevada)	County Service Area No. 13 (Orange)	County Service Area No. 13 (Riverside)	County Service Area No. 13 (San Diego)
	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$160,492	\$—	\$—	\$—	\$—	\$277,842	\$—	\$1,864	\$1,962	\$39,253
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	536,033	448	—	1,117	—	124,492	7,467	—	1,079	6,286
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,835	—	—	122	—	—	—	4	14	655
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,162	88	343	130	542	10,189	449	306	286	5,103
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	29	—	—	—	—
State	2,470	—	—	—	—	2,675	—	25	39	595
Other Governmental Agencies	—	—	—	—	—	—	(41)	—	—	—
Charges for Current Services	—	—	—	—	8,375	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	29	—	—	—	8	—	—
<b>Total Revenues</b>	<b>705,992</b>	<b>536</b>	<b>343</b>	<b>1,398</b>	<b>8,917</b>	<b>415,227</b>	<b>7,875</b>	<b>2,207</b>	<b>3,380</b>	<b>51,892</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	86,490	—	—	—	—	—	—	—	—	—
Services and Supplies	206,351	658	2,227	1,045	220	368,930	14,680	2,938	1,953	30,911
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	7	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>292,841</b>	<b>658</b>	<b>2,227</b>	<b>1,052</b>	<b>220</b>	<b>368,930</b>	<b>14,680</b>	<b>2,938</b>	<b>1,953</b>	<b>30,911</b>
<b>Revenues Over (Under) Expenditures</b>	<b>413,151</b>	<b>(122)</b>	<b>(1,884)</b>	<b>346</b>	<b>8,697</b>	<b>46,297</b>	<b>(6,805)</b>	<b>(731)</b>	<b>1,427</b>	<b>20,981</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$413,151</b>	<b>\$(122)</b>	<b>\$(1,884)</b>	<b>\$346</b>	<b>\$8,697</b>	<b>\$46,297</b>	<b>\$(6,805)</b>	<b>\$(731)</b>	<b>\$1,427</b>	<b>\$20,981</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 13 (Santa Cruz)	County Service Area No. 13 (Stanislaus)	County Service Area No. 13 (Tuolumne)	County Service Area No. 130 (San Diego)	County Service Area No. 131 (Butte)	County Service Area No. 131 (San Diego)	County Service Area No. 132 (Riverside)	County Service Area No. 133 (Butte)	County Service Area No. 133 (San Diego)	County Service Area No. 134 (Butte)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$21,533	\$—	\$6,547	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,179	—	25,019	834	—	69,646	472	8,148	380
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	9	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7,867	939	95	1,280	99	154	1,075	77	618	96
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	301	—	147	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	48,957	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>78,658</b>	<b>3,118</b>	<b>6,798</b>	<b>26,299</b>	<b>933</b>	<b>154</b>	<b>70,721</b>	<b>549</b>	<b>8,766</b>	<b>476</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	48,562	78	241	47,554	1,123	5,159	80,445	637	1,769	212
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>48,562</b>	<b>78</b>	<b>241</b>	<b>47,554</b>	<b>1,123</b>	<b>5,159</b>	<b>80,445</b>	<b>637</b>	<b>1,769</b>	<b>212</b>
<b>Revenues Over (Under) Expenditures</b>	<b>30,096</b>	<b>3,040</b>	<b>6,557</b>	<b>(21,255)</b>	<b>(190)</b>	<b>(5,005)</b>	<b>(9,724)</b>	<b>(88)</b>	<b>6,997</b>	<b>264</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$30,096</b>	<b>\$3,040</b>	<b>\$6,557</b>	<b>\$(21,255)</b>	<b>\$(190)</b>	<b>\$(5,005)</b>	<b>\$(9,724)</b>	<b>\$(88)</b>	<b>\$6,997</b>	<b>\$264</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 134 (Riverside)	County Service Area No. 134 (San Diego)	County Service Area No. 135 (Butte)	County Service Area No. 135 (Riverside)	County Service Area No. 135 (San Diego)	County Service Area No. 136 (San Diego)	County Service Area No. 137 (Butte)	County Service Area No. 138 (Riverside)	County Service Area No. 139 (Riverside)	County Service Area No. 14 (Butte)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$4,759
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	128,643	8,415	5,907	12,655	216,192	20,556	1,129	6,634	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	8
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,055	695	143	543	29,934	1,663	721	60	80	747
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	131
Other Governmental Agencies	—	—	—	—	393,031	—	—	—	—	396
Charges for Current Services	—	—	—	—	471,215	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	124,394	—	—	—	—	—
<b>Total Revenues</b>	<b>129,698</b>	<b>9,110</b>	<b>6,050</b>	<b>13,198</b>	<b>1,234,766</b>	<b>22,219</b>	<b>1,850</b>	<b>6,694</b>	<b>80</b>	<b>6,041</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	132,034	5,951	7,332	13,899	1,321,548	16,366	393	7,463	—	6,923
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	6	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>132,034</b>	<b>5,951</b>	<b>7,338</b>	<b>13,899</b>	<b>1,321,548</b>	<b>16,366</b>	<b>393</b>	<b>7,463</b>	<b>—</b>	<b>6,923</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,336)</b>	<b>3,159</b>	<b>(1,288)</b>	<b>(701)</b>	<b>(86,782)</b>	<b>5,853</b>	<b>1,457</b>	<b>(769)</b>	<b>80</b>	<b>(882)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,336)</b>	<b>\$3,159</b>	<b>\$(1,288)</b>	<b>\$(701)</b>	<b>\$(86,782)</b>	<b>\$5,853</b>	<b>\$1,457</b>	<b>\$(769)</b>	<b>\$80</b>	<b>\$(882)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 14 (Fresno)	County Service Area No. 14 (Fresno)	County Service Area No. 14 (Kern)	County Service Area No. 14 (Marin)	County Service Area No. 14 (Nevada)	County Service Area No. 14 (San Diego)	County Service Area No. 14 (San Joaquin)	County Service Area No. 14 (Shasta)	County Service Area No. 14 (Stanislaus)	County Service Area No. 14 (Ventura)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$276	\$69	\$—	\$98,515	\$—	\$207	\$—	\$—	\$—	\$213,644
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,092	—	25,180	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	221	140	—	4	—	—	—	833
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	47	12	1,010	1,149	1,206	371	2,117	187	(37)	8,381
Rents, Concessions, and Royalties	—	—	—	2,160	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	1	—	—	—	—	—	—	—	—	—
State	6	2	—	839	—	3	—	—	—	2,987
Other Governmental Agencies	—	—	—	10	(54)	—	—	—	—	905
Charges for Current Services	692	172	—	—	—	—	—	1,996	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,022</b>	<b>255</b>	<b>5,323</b>	<b>102,813</b>	<b>26,332</b>	<b>585</b>	<b>2,117</b>	<b>2,183</b>	<b>(37)</b>	<b>226,750</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	929	232	872	68,347	29,596	3,190	13,894	63	78	218,245
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	19	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>929</b>	<b>232</b>	<b>891</b>	<b>68,347</b>	<b>29,596</b>	<b>3,190</b>	<b>13,894</b>	<b>63</b>	<b>78</b>	<b>218,245</b>
<b>Revenues Over (Under) Expenditures</b>	<b>93</b>	<b>23</b>	<b>4,432</b>	<b>34,466</b>	<b>(3,264)</b>	<b>(2,605)</b>	<b>(11,777)</b>	<b>2,120</b>	<b>(115)</b>	<b>8,505</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	93	23	—	—	—	—	20,317	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(93)</b>	<b>(23)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(20,317)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,432</b>	<b>\$34,466</b>	<b>\$(3,264)</b>	<b>\$(2,605)</b>	<b>\$(32,094)</b>	<b>\$2,120</b>	<b>\$(115)</b>	<b>\$8,505</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 14 (Ventura)	County Service Area No. 14 (Yuba)	County Service Area No. 142 (Riverside)	County Service Area No. 143 (Butte)	County Service Area No. 143 (Riverside)	County Service Area No. 143 (Riverside)	County Service Area No. 145 (Riverside)	County Service Area No. 145 (Riverside)	County Service Area No. 149 (Butte)	County Service Area No. 149 (Riverside)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	28,696	21,294	100	65,195	497,113	123,620	334,232	3,106	280,633
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1,512	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	890	231	103	2,059	15,704	2,468	6,672	191	6,857
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	27,977	—	—	—	51	386	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	6,246	16,887	—	—
<b>Total Revenues</b>	<b>27,977</b>	<b>31,098</b>	<b>21,525</b>	<b>203</b>	<b>67,305</b>	<b>513,203</b>	<b>132,334</b>	<b>357,791</b>	<b>3,297</b>	<b>287,490</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	8,703	66,364	22,823	61,706	—	—
Services and Supplies	27,977	23,623	17,208	212	73,084	557,266	105,778	285,993	977	45,779
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>27,977</b>	<b>23,623</b>	<b>17,208</b>	<b>212</b>	<b>81,787</b>	<b>623,630</b>	<b>128,601</b>	<b>347,699</b>	<b>977</b>	<b>45,779</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>7,475</b>	<b>4,317</b>	<b>(9)</b>	<b>(14,482)</b>	<b>(110,427)</b>	<b>3,733</b>	<b>10,092</b>	<b>2,320</b>	<b>241,711</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$7,475</b>	<b>\$4,317</b>	<b>\$(9)</b>	<b>\$(14,482)</b>	<b>\$(110,427)</b>	<b>\$3,733</b>	<b>\$10,092</b>	<b>\$2,320</b>	<b>\$241,711</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 15 (Butte)	County Service Area No. 15 (Kern)	County Service Area No. 15 (Kern)	County Service Area No. 15 (Madera)	County Service Area No. 15 (Monterey)	County Service Area No. 15 (Riverside)	County Service Area No. 15 (San Joaquin)	County Service Area No. 15 (San Joaquin)	County Service Area No. 15 (Santa Cruz)	County Service Area No. 15 (Shasta)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,730	\$—	\$—	\$—	\$81,252	\$6,510	\$—	\$—	\$2,974	\$70,185
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	25,712	482	—	—	—	4,987	4,511	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6	328	—	—	1,942	47	—	—	—	161
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	172	656	76	852	1,655	883	—	—	1,428	1,509
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	66	—	—	—	795	134	—	—	42	1,882
Other Governmental Agencies	898	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	9,892	28,320	—	—	—	5,524	10,128
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	516	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,872</b>	<b>27,212</b>	<b>558</b>	<b>10,744</b>	<b>113,964</b>	<b>7,574</b>	<b>4,987</b>	<b>4,511</b>	<b>9,968</b>	<b>83,865</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	3,775	21,056	854	2,936	93,563	6,748	4,987	4,511	5,480	68,740
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	150	7	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,775</b>	<b>21,206</b>	<b>861</b>	<b>2,936</b>	<b>93,563</b>	<b>6,748</b>	<b>4,987</b>	<b>4,511</b>	<b>5,480</b>	<b>68,740</b>
<b>Revenues Over (Under) Expenditures</b>	<b>97</b>	<b>6,006</b>	<b>(303)</b>	<b>7,808</b>	<b>20,401</b>	<b>826</b>	<b>—</b>	<b>—</b>	<b>4,488</b>	<b>15,125</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$97</b>	<b>\$6,006</b>	<b>\$(303)</b>	<b>\$7,808</b>	<b>\$20,401</b>	<b>\$826</b>	<b>\$—</b>	<b>\$—</b>	<b>\$4,488</b>	<b>\$15,125</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 15 (Stanislaus)	County Service Area No. 15 (Yuba)	County Service Area No. 152 (Riverside)	County Service Area No. 153 (Riverside)	County Service Area No. 154 (Butte)	County Service Area No. 155 (Butte)	County Service Area No. 156 (Butte)	County Service Area No. 157 (Butte)	County Service Area No. 158 (Butte)	County Service Area No. 16 (Butte)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Ambulance Service	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$944
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,166	10,595	379,489	—	—	761	—	—	1,354	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	559	—	—	—	—	—	—	—	2
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,145	935	6,790	44	72	364	71	72	465	291
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	26
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	114
Charges for Current Services	—	—	127,341	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>7,311</b>	<b>12,089</b>	<b>513,620</b>	<b>44</b>	<b>72</b>	<b>1,125</b>	<b>71</b>	<b>72</b>	<b>1,819</b>	<b>1,377</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	106,107	—	—	—	—	—	—	—
Services and Supplies	6,464	50,126	302,641	—	94	1,057	93	94	1,605	508
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,464</b>	<b>50,126</b>	<b>408,748</b>	<b>—</b>	<b>94</b>	<b>1,057</b>	<b>93</b>	<b>94</b>	<b>1,605</b>	<b>508</b>
<b>Revenues Over (Under) Expenditures</b>	<b>847</b>	<b>(38,037)</b>	<b>104,872</b>	<b>44</b>	<b>(22)</b>	<b>68</b>	<b>(22)</b>	<b>(22)</b>	<b>214</b>	<b>869</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$847</b>	<b>\$(38,037)</b>	<b>\$104,872</b>	<b>\$44</b>	<b>\$(22)</b>	<b>\$68</b>	<b>\$(22)</b>	<b>\$(22)</b>	<b>\$214</b>	<b>\$869</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 16 (Kern)	County Service Area No. 16 (Marin)	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Benito)	County Service Area No. 16 (San Diego)	County Service Area No. 16 (San Luis Obispo)	County Service Area No. 16 (Santa Cruz)	County Service Area No. 16 (Stanislaus)	County Service Area No. 16 (Yuba)
	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$41,421	\$—	\$—	\$—	\$10,592	\$18,258	\$3,437	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	19,520	179,376	6,738	5,419	2,490	7,312	—	—	5,288	821
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,124	92	—	—	—	181	(23)	—	—	43
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,243	2,422	113	100	—	2,576	3,577	372	175	242
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	386	—	—	—	160	259	48	—	—
Other Governmental Agencies	—	4	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	3,796	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	583	—	—	—	—	—	33	—	—	—
<b>Total Revenues</b>	<b>22,470</b>	<b>223,701</b>	<b>6,851</b>	<b>5,519</b>	<b>2,490</b>	<b>20,821</b>	<b>22,104</b>	<b>7,653</b>	<b>5,463</b>	<b>1,106</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	24,120	46,174	8,139	6,545	3,007	14,954	7,586	8,316	927	192
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	2,800	—	—	—	—
Interest Expense	—	—	—	—	—	466	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	58	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>24,178</b>	<b>46,174</b>	<b>8,139</b>	<b>6,545</b>	<b>3,007</b>	<b>18,220</b>	<b>7,586</b>	<b>8,316</b>	<b>927</b>	<b>192</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,708)</b>	<b>177,527</b>	<b>(1,288)</b>	<b>(1,026)</b>	<b>(517)</b>	<b>2,601</b>	<b>14,518</b>	<b>(663)</b>	<b>4,536</b>	<b>914</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	14,000	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>14,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,708)</b>	<b>\$177,527</b>	<b>\$(1,288)</b>	<b>\$(1,026)</b>	<b>\$(517)</b>	<b>\$16,601</b>	<b>\$14,518</b>	<b>\$(663)</b>	<b>\$4,536</b>	<b>\$914</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 161 (Butte) Lighting and Lighting Maintenance	County Service Area No. 164 (Butte) Animal Control	County Service Area No. 165 (Butte) Lighting and Lighting Maintenance	County Service Area No. 169 (Butte) Lighting and Lighting Maintenance	County Service Area No. 17 (Butte) Lighting and Lighting Maintenance	County Service Area No. 17 (Kern) Drainage and Drainage Maintenance	County Service Area No. 17 (Kern) Lighting and Lighting Maintenance	County Service Area No. 17 (Kern) Streets and Roads - Construction and Maintenance	County Service Area No. 17 (Marin) Recreation and Park	County Service Area No. 17 (Monterey) Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$9,831	\$—	\$—	\$—	\$253,776	\$6,894
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,634	240,840	1,253	8,879	12,818	4,205	32,300	20,932	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	16	74	1,124	497	148	161
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	31	1,547	585	1,981	121	420	1,038	448	20,201	2,048
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	281	—	—	—	616	67
Other Governmental Agencies	—	—	—	—	—	—	—	—	7	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	636	—	250	—
<b>Total Revenues</b>	<b>1,665</b>	<b>242,387</b>	<b>1,838</b>	<b>10,860</b>	<b>23,067</b>	<b>4,699</b>	<b>35,098</b>	<b>21,877</b>	<b>274,998</b>	<b>9,170</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,650	247,036	848	8,438	23,433	1,592	25,328	8,856	168,897	779
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	24	69	39	—	—
<b>Total Expenditures</b>	<b>1,650</b>	<b>247,036</b>	<b>848</b>	<b>8,438</b>	<b>23,433</b>	<b>1,616</b>	<b>25,397</b>	<b>8,895</b>	<b>168,897</b>	<b>779</b>
<b>Revenues Over (Under) Expenditures</b>	<b>15</b>	<b>(4,649)</b>	<b>990</b>	<b>2,422</b>	<b>(366)</b>	<b>3,083</b>	<b>9,701</b>	<b>12,982</b>	<b>106,101</b>	<b>8,391</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$15</b>	<b>\$(4,649)</b>	<b>\$990</b>	<b>\$2,422</b>	<b>\$(366)</b>	<b>\$3,083</b>	<b>\$9,701</b>	<b>\$12,982</b>	<b>\$106,101</b>	<b>\$8,391</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 17 (San Bernardino) Lighting and Lighting Maintenance	County Service Area No. 17 (San Diego) Ambulance Service	County Service Area No. 17 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 17 (San Joaquin) Lighting and Lighting Maintenance	County Service Area No. 17 (San Luis Obispo) Local and Regional Planning or Development	County Service Area No. 17 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 17 (Stanislaus) Drainage and Drainage Maintenance	County Service Area No. 17 (Yuba) Streets and Roads - Construction and Maintenance	County Service Area No. 172 (Butte) Lighting and Lighting Maintenance	County Service Area No. 173 (Butte) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$88,108	\$617,714	\$—	\$—	\$—	\$3,178	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	955,741	6,837	7,544	—	—	—	928	8,291	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3,744	10,607	—	—	—	—	—	49	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,247	21,934	1,963	—	1,975	949	(1)	126	608	90
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,932	9,513	—	—	—	42	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	94,918	—	—	—	6,436	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,973	27,861	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>109,004</b>	<b>1,738,288</b>	<b>8,800</b>	<b>7,544</b>	<b>1,975</b>	<b>10,605</b>	<b>(1)</b>	<b>1,103</b>	<b>8,899</b>	<b>90</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	113,054	—	—	—	363	—	—	—	—	—
Services and Supplies	22,260	1,562,692	6,766	7,544	—	8,391	88	60	8,525	247
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	5,196	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>140,510</b>	<b>1,562,692</b>	<b>6,766</b>	<b>7,544</b>	<b>363</b>	<b>8,391</b>	<b>88</b>	<b>60</b>	<b>8,525</b>	<b>247</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(31,506)</b>	<b>175,596</b>	<b>2,034</b>	<b>—</b>	<b>1,612</b>	<b>2,214</b>	<b>(89)</b>	<b>1,043</b>	<b>374</b>	<b>(157)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	1,296	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(1,296)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(31,506)</b>	<b>\$175,596</b>	<b>\$738</b>	<b>\$—</b>	<b>\$1,612</b>	<b>\$2,214</b>	<b>\$(89)</b>	<b>\$1,043</b>	<b>\$374</b>	<b>\$(157)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 174 (Butte)	County Service Area No. 176 (Butte)	County Service Area No. 177 (Butte)	County Service Area No. 178 (Butte)	County Service Area No. 18 (Butte)	County Service Area No. 18 (Fresno)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Kern)	County Service Area No. 18 (Madera)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$1,012	\$280	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,265	—	3,030	15,724	—	—	1,354	48,651	2,118	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	2	—	—	6,083	87	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	97	314	43	230	211	1,775	66	2,497	201	3,138
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	29	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	12,500
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	1,482	30	—
<b>Total Revenues</b>	<b>1,362</b>	<b>314</b>	<b>3,073</b>	<b>15,954</b>	<b>1,254</b>	<b>2,055</b>	<b>1,420</b>	<b>58,713</b>	<b>2,436</b>	<b>15,638</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,426	247	189	100	878	4,710	110	58,223	948	7,262
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	10	160	8	—
<b>Total Expenditures</b>	<b>1,426</b>	<b>247</b>	<b>189</b>	<b>100</b>	<b>878</b>	<b>4,710</b>	<b>120</b>	<b>58,383</b>	<b>956</b>	<b>7,262</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(64)</b>	<b>67</b>	<b>2,884</b>	<b>15,854</b>	<b>376</b>	<b>(2,655)</b>	<b>1,300</b>	<b>330</b>	<b>1,480</b>	<b>8,376</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(64)</b>	<b>\$67</b>	<b>\$2,884</b>	<b>\$15,854</b>	<b>\$376</b>	<b>\$(2,655)</b>	<b>\$1,300</b>	<b>\$330</b>	<b>\$1,480</b>	<b>\$8,376</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 18 (Marin)	County Service Area No. 18 (Nevada)	County Service Area No. 18 (San Bernardino)	County Service Area No. 18 (San Diego)	County Service Area No. 18 (San Joaquin)	County Service Area No. 18 (Santa Cruz)	County Service Area No. 18 (Stanislaus)	County Service Area No. 19 (Fresno)	County Service Area No. 19 (Marin)	County Service Area No. 19 (Monterey)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$84,984	\$—	\$82,375	\$24,548	\$—	\$2,450	\$—	\$352	\$1,302,091	\$150
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,598	151,663	—	1,625	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	208	—	—	413	—	—	—	—	—	4
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,946	79	2,386	4,871	—	264	(1)	166	40,536	145
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	4,162	—	—	—	—
State	862	—	1,605	372	—	33	—	8	13,169	1
Other Governmental Agencies	9	(4)	—	—	—	—	—	—	142	—
Charges for Current Services	—	—	—	—	—	2,030	—	1,627	—	600
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	150	—	288	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>90,159</b>	<b>1,673</b>	<b>238,317</b>	<b>30,204</b>	<b>1,625</b>	<b>8,939</b>	<b>(1)</b>	<b>2,153</b>	<b>1,355,938</b>	<b>900</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	72,839	—	—	—	—	—	—	—
Services and Supplies	263,386	1,984	60,586	16,078	1,625	157	88	2,440	1,136,096	54
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>263,386</b>	<b>1,984</b>	<b>133,425</b>	<b>16,078</b>	<b>1,625</b>	<b>157</b>	<b>88</b>	<b>2,440</b>	<b>1,136,096</b>	<b>54</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(173,227)</b>	<b>(311)</b>	<b>104,892</b>	<b>14,126</b>	<b>—</b>	<b>8,782</b>	<b>(89)</b>	<b>(287)</b>	<b>219,842</b>	<b>846</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	135,449	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(135,449)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(173,227)</b>	<b>\$(311)</b>	<b>\$(30,557)</b>	<b>\$14,126</b>	<b>\$—</b>	<b>\$8,782</b>	<b>\$(89)</b>	<b>\$(287)</b>	<b>\$219,842</b>	<b>\$846</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 19 (San Benito)	County Service Area No. 19 (Stanislaus)	County Service Area No. 1a (Nevada)	County Service Area No. 2 (Calaveras)	County Service Area No. 2 (El Dorado)	County Service Area No. 2 (Fresno)	County Service Area No. 2 (Mono)	County Service Area No. 2 (Nevada)	County Service Area No. 2 (San Joaquin)	County Service Area No. 2 (Sierra)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Television Translator Station Facilities	Streets and Roads - Construction and Maintenance	Recreation and Park	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$21,297	\$—	\$13,829	\$6,427	\$—	\$2,309	\$23,715	\$36,027
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	280	—	58,572	—	67,887	—	9,002	1	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	701	—	—	—	(6)	176
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	107	(1)	4,074	98	691	1,917	1,771	431	309	35
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	2	—	—	—	—
State	—	—	365	—	246	149	—	40	460	5,235
Other Governmental Agencies	—	—	(253)	—	—	—	907	(18)	—	—
Charges for Current Services	—	—	—	15,175	—	29,499	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	250	—	—	—	—	—	3,050
<b>Total Revenues</b>	<b>387</b>	<b>(1)</b>	<b>84,055</b>	<b>15,523</b>	<b>83,354</b>	<b>37,994</b>	<b>11,680</b>	<b>2,763</b>	<b>24,478</b>	<b>44,523</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	297	88	120,211	1,320	58,704	18,783	4,370	4,036	883	50,996
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	1,157	—	—	—
<b>Total Expenditures</b>	<b>297</b>	<b>88</b>	<b>120,211</b>	<b>1,320</b>	<b>58,704</b>	<b>18,783</b>	<b>5,527</b>	<b>4,036</b>	<b>883</b>	<b>50,996</b>
<b>Revenues Over (Under) Expenditures</b>	<b>90</b>	<b>(89)</b>	<b>(36,156)</b>	<b>14,203</b>	<b>24,650</b>	<b>19,211</b>	<b>6,153</b>	<b>(1,273)</b>	<b>23,595</b>	<b>(6,473)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$90</b>	<b>\$(89)</b>	<b>\$(36,156)</b>	<b>\$14,203</b>	<b>\$24,650</b>	<b>\$19,211</b>	<b>\$6,153</b>	<b>\$(1,273)</b>	<b>\$23,595</b>	<b>\$(6,473)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 2 (Tuolumne)	County Service Area No. 2 (Yuba)	County Service Area No. 20 (Kern)	County Service Area No. 20 (Madera)	County Service Area No. 20 (Marin)	County Service Area No. 20 (Monterey)	County Service Area No. 20 (San Bernardino)	County Service Area No. 20 (San Diego)	County Service Area No. 20 (Tuolumne)	County Service Area No. 21 (Kern)
	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,070	\$3,925	\$—	\$—	\$7,430	\$1,381	\$535,741	\$37,766	\$12,695	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	19,736	41,497	—	—	—	173,341	44,444	6,365	2,573
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3	1,041	1,179	—	18	33	34,323	632	21	408
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,247	598	1,929	277	1,107	354	—	6,445	2,723	125
Rents, Concessions, and Royalties	—	—	—	—	—	—	19,001	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	46	107	—	—	76	14	11,642	567	285	—
Other Governmental Agencies	—	—	—	—	1	—	—	—	—	—
Charges for Current Services	—	—	—	1,600	—	4,722	16,977	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	992	—	—	—	5,124	—	—	79
<b>Total Revenues</b>	<b>3,366</b>	<b>25,407</b>	<b>45,597</b>	<b>1,877</b>	<b>8,632</b>	<b>6,504</b>	<b>796,149</b>	<b>89,854</b>	<b>22,089</b>	<b>3,185</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	257,989	—	—	—
Services and Supplies	66	19,294	40,366	158	156	3,921	535,445	91,064	6,572	2,808
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	104	—	—	—	—	—	—	12
<b>Total Expenditures</b>	<b>66</b>	<b>19,294</b>	<b>40,470</b>	<b>158</b>	<b>156</b>	<b>3,921</b>	<b>793,434</b>	<b>91,064</b>	<b>6,572</b>	<b>2,820</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,300</b>	<b>6,113</b>	<b>5,127</b>	<b>1,719</b>	<b>8,476</b>	<b>2,583</b>	<b>2,715</b>	<b>(1,210)</b>	<b>15,517</b>	<b>365</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,300</b>	<b>\$6,113</b>	<b>\$5,127</b>	<b>\$1,719</b>	<b>\$8,476</b>	<b>\$2,583</b>	<b>\$2,715</b>	<b>\$(1,210)</b>	<b>\$15,517</b>	<b>\$365</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 21 (Madera)	County Service Area No. 21 (Nevada)	County Service Area No. 21 (Riverside)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Benito)	County Service Area No. 21 (San Diego)	County Service Area No. 21 (San Joaquin)	County Service Area No. 21 (San Luis Obispo)	County Service Area No. 21 (Santa Cruz)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$7,829	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	10,628	—	812	2,035	827	71,823	9,355	197,166	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	57	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,713	1,050	517	253	634	258	4,177	532	5,085	1,206
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	169	—	—	—	—	—	—	—
Other Governmental Agencies	—	(3)	—	—	—	—	—	—	—	—
Charges for Current Services	16,520	—	—	—	—	—	—	—	—	2,896
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>18,233</b>	<b>11,675</b>	<b>8,572</b>	<b>1,065</b>	<b>2,669</b>	<b>1,085</b>	<b>76,000</b>	<b>9,887</b>	<b>202,251</b>	<b>4,102</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	82,181	—
Services and Supplies	14,950	4,171	5,298	878	2,201	894	58,750	4,046	246,085	8,928
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	130,175	—
Interest Expense	—	—	—	—	—	—	—	—	14,378	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	1	—
<b>Total Expenditures</b>	<b>14,950</b>	<b>4,171</b>	<b>5,298</b>	<b>878</b>	<b>2,201</b>	<b>894</b>	<b>58,750</b>	<b>4,046</b>	<b>472,820</b>	<b>8,928</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,283</b>	<b>7,504</b>	<b>3,274</b>	<b>187</b>	<b>468</b>	<b>191</b>	<b>17,250</b>	<b>5,841</b>	<b>(270,569)</b>	<b>(4,826)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	315,000	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>315,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,283</b>	<b>\$7,504</b>	<b>\$3,274</b>	<b>\$187</b>	<b>\$468</b>	<b>\$191</b>	<b>\$17,250</b>	<b>\$5,841</b>	<b>\$44,431</b>	<b>\$(4,826)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 22 (Butte)	County Service Area No. 22 (Kern)	County Service Area No. 22 (Madera)	County Service Area No. 22 (Nevada)	County Service Area No. 22 (Orange)	County Service Area No. 22 (Riverside)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Benito)	County Service Area No. 22 (San Diego)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,014	\$—	\$—	\$—	\$13,546	\$1,847	\$—	\$—	\$—	\$1,296
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	41,058	—	6,748	22,422	33,598	3,694	7,387	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	4	7,982	—	—	30	12	—	—	—	22
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,116	1,904	3,624	447	278	415	118	236	—	464
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	52	—	—	—	179	35	—	—	—	19
Other Governmental Agencies	464	—	—	4	—	—	—	—	—	—
Charges for Current Services	—	—	153,566	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,014	—	—	76	—	—	—	—	—
<b>Total Revenues</b>	<b>3,650</b>	<b>51,958</b>	<b>157,190</b>	<b>7,199</b>	<b>36,531</b>	<b>35,907</b>	<b>3,812</b>	<b>7,623</b>	<b>—</b>	<b>1,801</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	209	41,858	2,428	2,073	33,959	32,988	6,514	14,398	685	1,903
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	109	153,515	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>209</b>	<b>41,967</b>	<b>155,943</b>	<b>2,073</b>	<b>33,959</b>	<b>32,988</b>	<b>6,514</b>	<b>14,398</b>	<b>685</b>	<b>1,903</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,441</b>	<b>9,991</b>	<b>1,247</b>	<b>5,126</b>	<b>2,572</b>	<b>2,919</b>	<b>(2,702)</b>	<b>(6,775)</b>	<b>(685)</b>	<b>(102)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,441</b>	<b>\$9,991</b>	<b>\$1,247</b>	<b>\$5,126</b>	<b>\$2,572</b>	<b>\$2,919</b>	<b>\$(2,702)</b>	<b>\$(6,775)</b>	<b>\$(685)</b>	<b>\$(102)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 22 (San Luis Obispo)	County Service Area No. 22 (Santa Cruz)	County Service Area No. 22 (Yuba)	County Service Area No. 23 (Butte)	County Service Area No. 23 (Monterey)	County Service Area No. 23 (San Benito)	County Service Area No. 23 (San Benito)	County Service Area No. 23 (San Diego)	County Service Area No. 23 (San Joaquin)	County Service Area No. 23 (San Luis Obispo)
	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$7,095	\$1,243	\$—	\$—	\$627	\$—	\$13,545
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,179	—	—	1,617	9,495	1,459	8,420	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	220	20	29	—	—	11	—	(23)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,624	45	1,184	2,285	2,349	—	461	125	448	3,047
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	147	12	—	—	9	—	190
Other Governmental Agencies	—	—	—	4,188	—	—	—	—	—	—
Charges for Current Services	—	1,558	—	—	10,537	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	54
<b>Total Revenues</b>	<b>1,624</b>	<b>1,603</b>	<b>5,583</b>	<b>13,735</b>	<b>14,170</b>	<b>1,617</b>	<b>9,956</b>	<b>2,231</b>	<b>8,868</b>	<b>16,813</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	482	—	—	—	—	—	—	—	—	—
Services and Supplies	—	162	5,026	7,519	1,514	1,616	3,779	1,653	10,426	8,138
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>482</b>	<b>162</b>	<b>5,026</b>	<b>7,519</b>	<b>1,514</b>	<b>1,616</b>	<b>3,779</b>	<b>1,653</b>	<b>10,426</b>	<b>8,138</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,142</b>	<b>1,441</b>	<b>557</b>	<b>6,216</b>	<b>12,656</b>	<b>1</b>	<b>6,177</b>	<b>578</b>	<b>(1,558)</b>	<b>8,675</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,142</b>	<b>\$1,441</b>	<b>\$557</b>	<b>\$6,216</b>	<b>\$12,656</b>	<b>\$1</b>	<b>\$6,177</b>	<b>\$578</b>	<b>\$(1,558)</b>	<b>\$8,675</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 23 (Santa Cruz)	County Service Area No. 24 (Butte)	County Service Area No. 24 (Kern)	County Service Area No. 24 (Monterey)	County Service Area No. 24 (Nevada)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Benito)	County Service Area No. 24 (San Diego)	County Service Area No. 24 (San Joaquin)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$91,215	\$—	\$377	\$—	\$—	\$—	\$—	\$1,449	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,700	—	10,374	1,100	1,100	1,271	—	14,535
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	179	141	9	—	—	—	—	26	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	514	22,713	70	832	1,178	400	489	400	109	549
Rents, Concessions, and Royalties	—	19,414	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,439	—	4	—	—	—	—	22	—
Other Governmental Agencies	—	13,146	—	—	(13)	—	—	—	—	—
Charges for Current Services	7,385	—	—	5,199	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	45	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>7,899</b>	<b>149,106</b>	<b>1,956</b>	<b>6,421</b>	<b>11,539</b>	<b>1,500</b>	<b>1,589</b>	<b>1,671</b>	<b>1,606</b>	<b>15,084</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	150	82,830	1,757	134	5,329	1,074	694	1,530	1,869	6,977
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	8	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>150</b>	<b>82,830</b>	<b>1,765</b>	<b>134</b>	<b>5,329</b>	<b>1,074</b>	<b>694</b>	<b>1,530</b>	<b>1,869</b>	<b>6,977</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,749</b>	<b>66,276</b>	<b>191</b>	<b>6,287</b>	<b>6,210</b>	<b>426</b>	<b>895</b>	<b>141</b>	<b>(263)</b>	<b>8,107</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	3,200
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,200)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,749</b>	<b>\$66,276</b>	<b>\$191</b>	<b>\$6,287</b>	<b>\$6,210</b>	<b>\$426</b>	<b>\$895</b>	<b>\$141</b>	<b>\$(263)</b>	<b>\$4,907</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 24 (Santa Cruz)	County Service Area No. 25 (Butte)	County Service Area No. 25 (Kern)	County Service Area No. 25 (Marin)	County Service Area No. 25 (Monterey)	County Service Area No. 25 (San Benito)	County Service Area No. 25 (San Benito)	County Service Area No. 25 (San Benito)	County Service Area No. 25 (San Joaquin)	County Service Area No. 25 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$56,068	\$—	\$—	\$22,499	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	3,140	2,000	500	440	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	111	22	(1)	553	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	384	31,177	120	—	2,765	—	—	1,355	351	644
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,557	—	—	221	—	—	—	—	—
Other Governmental Agencies	—	7,326	—	—	—	—	—	—	—	—
Charges for Current Services	13,811	—	—	—	—	—	—	—	—	6,807
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>14,195</b>	<b>96,239</b>	<b>142</b>	<b>(1)</b>	<b>26,038</b>	<b>3,140</b>	<b>2,000</b>	<b>1,855</b>	<b>791</b>	<b>7,451</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	6,847	12,807	—	—	1,423	1,361	1,058	1,090	133	12,702
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,847</b>	<b>12,807</b>	<b>—</b>	<b>—</b>	<b>1,423</b>	<b>1,361</b>	<b>1,058</b>	<b>1,090</b>	<b>133</b>	<b>12,702</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,348</b>	<b>83,432</b>	<b>142</b>	<b>(1)</b>	<b>24,615</b>	<b>1,779</b>	<b>942</b>	<b>765</b>	<b>658</b>	<b>(5,251)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,348</b>	<b>\$83,432</b>	<b>\$142</b>	<b>\$(1)</b>	<b>\$24,615</b>	<b>\$1,779</b>	<b>\$942</b>	<b>\$765</b>	<b>\$658</b>	<b>\$(5,251)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 26 (Kern) Lighting and Lighting Maintenance	County Service Area No. 26 (Monterey) Lighting and Lighting Maintenance	County Service Area No. 26 (Orange) Recreation and Park	County Service Area No. 26 (San Diego) Recreation and Park	County Service Area No. 26 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 26 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 27 (Butte) Lighting and Lighting Maintenance	County Service Area No. 27 (Kern) Lighting and Lighting Maintenance	County Service Area No. 27 (Marin) Ambulance Service	County Service Area No. 27 (Riverside) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,484	\$32,741,046	\$—	\$—	\$—	\$2,641	\$—	\$—	\$15,536
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,717	—	—	439,772	—	—	—	37,006	19,854	8,729
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,716	34	82,965	—	—	—	4	1,820	—	112
Licenses, Permits, and Franchises	—	—	268,165	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	13,029	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	635	467	696,152	12,019	614	328	91	1,798	—	208
Rents, Concessions, and Royalties	—	—	4,581,766	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	2,200	—	—	—	—	—	—	—
State	—	15	1,898,361	—	—	—	72	—	—	332
Other Governmental Agencies	—	—	1,065,547	—	—	—	—	—	—	—
Charges for Current Services	—	1,898	6,678,823	—	31,693	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	384	—	939,129	—	—	—	—	926	—	—
<b>Total Revenues</b>	<b>19,452</b>	<b>3,898</b>	<b>48,967,183</b>	<b>451,791</b>	<b>32,307</b>	<b>328</b>	<b>2,808</b>	<b>41,550</b>	<b>19,854</b>	<b>24,917</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	17,034,239	—	—	—	—	—	—	—
Services and Supplies	14,820	1,665	29,822,490	363,869	10,506	2,663	2,748	37,754	19,854	22,385
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	5,116,729	—	—	—	—	—	—	—
Other Expenditures	76	—	1,300,356	60,000	—	—	—	88	—	—
<b>Total Expenditures</b>	<b>14,896</b>	<b>1,665</b>	<b>53,273,814</b>	<b>423,869</b>	<b>10,506</b>	<b>2,663</b>	<b>2,748</b>	<b>37,842</b>	<b>19,854</b>	<b>22,385</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,556</b>	<b>2,233</b>	<b>(4,306,631)</b>	<b>27,922</b>	<b>21,801</b>	<b>(2,335)</b>	<b>60</b>	<b>3,708</b>	<b>—</b>	<b>2,532</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	5,617,874	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>5,617,874</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,556</b>	<b>\$2,233</b>	<b>\$1,311,243</b>	<b>\$27,922</b>	<b>\$21,801</b>	<b>\$(2,335)</b>	<b>\$60</b>	<b>\$3,708</b>	<b>\$—</b>	<b>\$2,532</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 28 (Marin)	County Service Area No. 28 (Placer)	County Service Area No. 28 (Placer)	County Service Area No. 28 (Placer)	County Service Area No. 28 (Placer)	County Service Area No. 28 (Placer)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (San Benito)	County Service Area No. 28 (Santa Cruz)
	Ambulance Service	Drainage and Drainage Maintenance	Fire Protection	Health	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$7,235	\$367,652	\$25,303	\$16,533	\$19,863	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	215,870	614,532	477,789	—	36,639	348,924	5,000	4,000	7,944	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3	164	11	7	8	—	—	—	—
Licenses, Permits, and Franchises	—	—	307,864	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	310	197,648	63,632	3,897	4,877	17,977	601	600	730	555
Rents, Concessions, and Royalties	—	—	7,200	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	3,665
State	—	111	28,084	358	237	264	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	8,548	—	—	6,871	—	—	—	23,018
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,772	24,480	101,970	—	22,646	—	—	—	—
<b>Total Revenues</b>	<b>216,180</b>	<b>821,301</b>	<b>1,285,413</b>	<b>131,539</b>	<b>58,293</b>	<b>416,553</b>	<b>5,601</b>	<b>4,600</b>	<b>8,674</b>	<b>27,238</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	201,849	—	41,618	—	—	19,583	—	—	—	—
Services and Supplies	4,647	272,646	1,011,020	38,927	40,230	505,176	2,676	2,297	2,708	38,908
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	58,228	—	—	—	—	—	—	—
Interest Expense	—	—	12,589	—	—	1,708	—	—	—	—
Fixed Assets	—	—	482,929	—	—	45,710	—	—	—	—
Other Expenditures	—	1,772	—	—	—	4,346	—	—	—	—
<b>Total Expenditures</b>	<b>206,496</b>	<b>274,418</b>	<b>1,606,384</b>	<b>38,927</b>	<b>40,230</b>	<b>576,523</b>	<b>2,676</b>	<b>2,297</b>	<b>2,708</b>	<b>38,908</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,684</b>	<b>546,883</b>	<b>(320,971)</b>	<b>92,612</b>	<b>18,063</b>	<b>(159,970)</b>	<b>2,925</b>	<b>2,303</b>	<b>5,966</b>	<b>(11,670)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	194,811	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	4,504	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	17,174	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>4,504</b>	<b>194,811</b>	<b>—</b>	<b>—</b>	<b>(17,174)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,684</b>	<b>\$551,387</b>	<b>\$(126,160)</b>	<b>\$92,612</b>	<b>\$18,063</b>	<b>\$(177,144)</b>	<b>\$2,925</b>	<b>\$2,303</b>	<b>\$5,966</b>	<b>\$(11,670)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 28 (Tuolumne)	County Service Area No. 29 (Kern)	County Service Area No. 29 (Marin)	County Service Area No. 29 (San Benito)	County Service Area No. 29 (San Bernardino)	County Service Area No. 29 (San Bernardino) Cemetery	County Service Area No. 29 (San Bernardino) Fire Protection	County Service Area No. 29 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 29 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 3 (El Dorado) Ambulance Service
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service					
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$1,063,270	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,618	1,259	124,611	684	—	—	—	7,100	20,327	648,896
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	73	—	—	—	—	—	—	—	11,123
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,236	75	2,157	353	1,528	2,089	4,720	633	2,106	20,261
Rents, Concessions, and Royalties	—	—	—	—	—	—	985	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	21,190	—	—	—
Other Governmental Agencies	—	—	11,719	—	—	—	76,122	—	—	—
Charges for Current Services	—	—	—	—	395,330	—	5,960	—	—	1,391,221
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	39	—	—	5,813	57	—	—	—	12,863
<b>Total Revenues</b>	<b>11,854</b>	<b>1,446</b>	<b>138,487</b>	<b>1,037</b>	<b>402,671</b>	<b>2,146</b>	<b>1,172,247</b>	<b>7,733</b>	<b>22,433</b>	<b>2,084,364</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	14,337	—	12,554	—	964,833	—	—	—
Services and Supplies	6,778	1,586	54,735	283	312,892	—	268,219	6,961	7,224	2,007,915
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	6,647	—	—	—
Interest Expense	—	—	—	—	—	—	1,067	—	—	—
Fixed Assets	—	—	—	—	—	—	7,343	—	—	—
Other Expenditures	—	7	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>6,778</b>	<b>1,593</b>	<b>69,072</b>	<b>283</b>	<b>325,446</b>	<b>—</b>	<b>1,248,109</b>	<b>6,961</b>	<b>7,224</b>	<b>2,007,915</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,076</b>	<b>(147)</b>	<b>69,415</b>	<b>754</b>	<b>77,225</b>	<b>2,146</b>	<b>(75,862)</b>	<b>772</b>	<b>15,209</b>	<b>76,449</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	168,507	—	—	—
Operating Transfers Out	—	—	—	—	168,507	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(168,507)</b>	<b>—</b>	<b>168,507</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,076</b>	<b>\$(147)</b>	<b>\$69,415</b>	<b>\$754</b>	<b>\$(91,282)</b>	<b>\$2,146</b>	<b>\$92,645</b>	<b>\$772</b>	<b>\$15,209</b>	<b>\$76,449</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (El Dorado)	County Service Area No. 3 (Kern)	County Service Area No. 3 (Lake)	County Service Area No. 3 (Napa)	County Service Area No. 3 (San Joaquin)	County Service Area No. 3 (San Joaquin)	County Service Area No. 3 (San Joaquin)
	Drainage and Drainage Maintenance	Pest Control	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$206,552	\$—	\$—	\$—	\$24,042	\$—	\$—	\$—	\$34,917
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	12,375	110,813	—	425,821	1,775	—	217,375	833	2,947	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4,802	—	3,207	61	271	—	—	—	(8)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	61	3,919	40	5,394	117	2,675	5,672	344	—	423
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5,675	—	—	—	595	—	—	—	655
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	464	27,613	—	—	49	—	—	—	—	—
<b>Total Revenues</b>	<b>12,900</b>	<b>359,374</b>	<b>40</b>	<b>434,422</b>	<b>2,002</b>	<b>27,583</b>	<b>223,047</b>	<b>1,177</b>	<b>2,947</b>	<b>35,987</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	252,713	—	—	—	—	—	—	—	—
Services and Supplies	973	55,466	—	437,754	1,829	4,691	53,621	1,177	2,947	2,829
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	25,999	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	9	—	—	—	—	—
<b>Total Expenditures</b>	<b>973</b>	<b>334,178</b>	<b>—</b>	<b>437,754</b>	<b>1,838</b>	<b>4,691</b>	<b>53,621</b>	<b>1,177</b>	<b>2,947</b>	<b>2,829</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,927</b>	<b>25,196</b>	<b>40</b>	<b>(3,332)</b>	<b>164</b>	<b>22,892</b>	<b>169,426</b>	<b>—</b>	<b>—</b>	<b>33,158</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	207,250	—	—	—
Operating Transfers Out	—	—	—	—	—	—	207,250	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,927</b>	<b>\$25,196</b>	<b>\$40</b>	<b>\$(3,332)</b>	<b>\$164</b>	<b>\$22,892</b>	<b>\$169,426</b>	<b>\$—</b>	<b>\$—</b>	<b>\$33,158</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 3 (Santa Barbara) Recreation and Park	County Service Area No. 3 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 3 (Sierra) Governmental Services	County Service Area No. 3 (Siskiyou) Ambulance Service	County Service Area No. 3 (Stanislaus) Drainage and Maintenance	County Service Area No. 3 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 3 (Ventura) Streets and Roads - Construction and Maintenance	County Service Area No. 30 (Butte) Lighting and Lighting Maintenance	County Service Area No. 30 (Fresno) Lighting and Lighting Maintenance	County Service Area No. 30 (Kern) Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$683,917	\$—	\$8,654	\$68,570	\$—	\$12,873	\$4,277	\$916	\$29	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	32,430	—	—	—	544	—	2,498
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2,155)	—	42	279	—	21	14	2	—	66
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	17,045	147	19	4,255	(4)	451	297	19	26	1,718
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	695	—	—	—	—	—	—	—	—	—
State	6,251	—	2,253	3,982	—	289	62	24	1	—
Other Governmental Agencies	—	—	151	—	—	—	—	127	—	—
Charges for Current Services	63,878	79,053	—	—	—	—	1,511	—	2,706	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,584	(579)	3,121	—	—	—	—	—	—	221
<b>Total Revenues</b>	<b>775,215</b>	<b>78,621</b>	<b>14,240</b>	<b>109,516</b>	<b>(4)</b>	<b>13,634</b>	<b>6,161</b>	<b>1,632</b>	<b>2,762</b>	<b>4,503</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	196,984	62,866	12,942	64,957	—	412	1,369	1,453	1,689	2,967
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	31,041	—	—	—	—	—	—
Other Expenditures	5,531	—	—	10,551	—	—	—	—	—	21
<b>Total Expenditures</b>	<b>202,515</b>	<b>62,866</b>	<b>12,942</b>	<b>106,549</b>	<b>—</b>	<b>412</b>	<b>1,369</b>	<b>1,453</b>	<b>1,689</b>	<b>2,988</b>
<b>Revenues Over (Under) Expenditures</b>	<b>572,700</b>	<b>15,755</b>	<b>1,298</b>	<b>2,967</b>	<b>(4)</b>	<b>13,222</b>	<b>4,792</b>	<b>179</b>	<b>1,073</b>	<b>1,515</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	557,019	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	1,073	—
<b>Total Other Financing Sources (Uses)</b>	<b>(557,019)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,073)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$15,681</b>	<b>\$15,755</b>	<b>\$1,298</b>	<b>\$2,967</b>	<b>\$ (4)</b>	<b>\$13,222</b>	<b>\$4,792</b>	<b>\$179</b>	<b>\$—</b>	<b>\$1,515</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 30 (Kern)	County Service Area No. 30 (Monterey)	County Service Area No. 30 (San Benito)	County Service Area No. 30 (San Bernardino)	County Service Area No. 30 (San Bernardino)	County Service Area No. 30 (San Diego)	County Service Area No. 30 (San Joaquin)	County Service Area No. 30 (San Joaquin)	County Service Area No. 30 (Santa Cruz)	County Service Area No. 30 (Yuba)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$176	\$—	\$301	\$2,586	\$2,577	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	49,297	—	1,464	5,597	—	—	749	1,146	—	739
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,215	4	—	215	104	47	—	—	—	39
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,322	266	654	400	156	778	—	—	750	364
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2	—	—	48	39	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,008	—	—	—	—	—	—	6,931	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,440	—	—	34	3	—	—	—	—	—
<b>Total Revenues</b>	<b>55,274</b>	<b>1,456</b>	<b>2,118</b>	<b>6,547</b>	<b>2,897</b>	<b>3,441</b>	<b>749</b>	<b>1,146</b>	<b>7,681</b>	<b>1,142</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	49	767	—	—	—	—	—
Services and Supplies	58,025	55	1,159	3,521	2,952	2,078	749	1,146	797	120
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	364	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>58,389</b>	<b>55</b>	<b>1,159</b>	<b>3,570</b>	<b>3,719</b>	<b>2,078</b>	<b>749</b>	<b>1,146</b>	<b>797</b>	<b>120</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,115)</b>	<b>1,401</b>	<b>959</b>	<b>2,977</b>	<b>(822)</b>	<b>1,363</b>	<b>—</b>	<b>—</b>	<b>6,884</b>	<b>1,022</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,115)</b>	<b>\$1,401</b>	<b>\$959</b>	<b>\$2,977</b>	<b>\$(822)</b>	<b>\$1,363</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,884</b>	<b>\$1,022</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 31 (Butte)	County Service Area No. 31 (Fresno)	County Service Area No. 31 (Fresno)	County Service Area No. 31 (Kern)	County Service Area No. 31 (Marin)	County Service Area No. 31 (Monterey)	County Service Area No. 31 (Nevada)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Benito)	County Service Area No. 31 (San Benito)
	Recreation and Park	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,806	\$—	\$—	\$—	\$—	\$260	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	27,698	—	—	2,790	530,601	—	38,866	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	19	—	—	83	—	7	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,797	5,020	2,861	95	765	335	519	—	—	—
Rents, Concessions, and Royalties	—	7,180	4,091	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	25,480	14,520	—	—	—	—	—	—	—
State	307	—	—	—	—	2	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	1	—	—	—
Charges for Current Services	3,926	91,416	52,094	—	—	972	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	72	—	—	—	—	—	—
<b>Total Revenues</b>	<b>45,553</b>	<b>129,096</b>	<b>73,566</b>	<b>3,040</b>	<b>531,366</b>	<b>1,576</b>	<b>39,386</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	507,578	—	—	—	—	—
Services and Supplies	51,799	70,256	40,036	2,540	—	56	36,436	7,162	3,714	2,571
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	42	—	—	—	—	—	—	—	—	—
Fixed Assets	—	66,266	37,762	—	—	—	—	—	—	—
Other Expenditures	—	—	—	11	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>51,841</b>	<b>136,522</b>	<b>77,798</b>	<b>2,551</b>	<b>507,578</b>	<b>56</b>	<b>36,436</b>	<b>7,162</b>	<b>3,714</b>	<b>2,571</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,288)</b>	<b>(7,426)</b>	<b>(4,232)</b>	<b>489</b>	<b>23,788</b>	<b>1,520</b>	<b>2,950</b>	<b>(7,162)</b>	<b>(3,714)</b>	<b>(2,571)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,288)</b>	<b>\$(7,426)</b>	<b>\$(4,232)</b>	<b>\$489</b>	<b>\$23,788</b>	<b>\$1,520</b>	<b>\$2,950</b>	<b>\$(7,162)</b>	<b>\$(3,714)</b>	<b>\$(2,571)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 31 (San Joaquin)	County Service Area No. 31 (San Joaquin)	County Service Area No. 31 (Santa Barbara)	County Service Area No. 31 (Tuolumne)	County Service Area No. 32 (Fresno)	County Service Area No. 32 (Fresno)	County Service Area No. 32 (Kern)	County Service Area No. 32 (Monterey)	County Service Area No. 32 (Santa Barbara)	County Service Area No. 32 (Santa Cruz)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Governmental Services	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$15,061	\$—	\$—	\$—	\$—	\$1,858	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	299	5,180	—	—	—	—	1,397	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(45)	—	—	—	9	47	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	9,231	212	10	52	202	560	—	63
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	60	—	—	—	—	—	—	—
State	—	—	280	—	—	—	—	18	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	20,740	—	981	4,905	—	5,702	—	990
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	75	—	—	—
<b>Total Revenues</b>	<b>299</b>	<b>5,180</b>	<b>45,327</b>	<b>212</b>	<b>991</b>	<b>4,957</b>	<b>1,683</b>	<b>8,185</b>	<b>—</b>	<b>1,053</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	299	5,180	36,446	280	1,467	7,334	2,763	5,108	—	2,642
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	18	—	—	—
<b>Total Expenditures</b>	<b>299</b>	<b>5,180</b>	<b>36,446</b>	<b>280</b>	<b>1,467</b>	<b>7,334</b>	<b>2,781</b>	<b>5,108</b>	<b>—</b>	<b>2,642</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>8,881</b>	<b>(68)</b>	<b>(476)</b>	<b>(2,377)</b>	<b>(1,098)</b>	<b>3,077</b>	<b>—</b>	<b>(1,589)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	14,583,255	—
Other Financing (Uses)	—	—	3,500	—	—	—	—	—	14,583,255	—
Operating Transfers In	—	—	—	—	476	2,377	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(3,500)</b>	<b>—</b>	<b>476</b>	<b>2,377</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,381</b>	<b>\$(68)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(1,098)</b>	<b>\$3,077</b>	<b>\$—</b>	<b>\$(1,589)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 32 (Tuolumne)	County Service Area No. 33 (Butte)	County Service Area No. 33 (Fresno)	County Service Area No. 33 (Fresno)	County Service Area No. 33 (Monterey)	County Service Area No. 33 (Riverside)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (San Benito)	County Service Area No. 33 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,307	\$1,677	\$6,709	\$728	\$10,581	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	32,989	—	1,315	5,258	—	26,467	—	—	2,628	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	4	—	—	15	72	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,216	162	212	847	333	1,368	—	—	879	395
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	2	—	—	—	—	—	—
State	—	62	42	166	7	214	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	1,045	—	—	—	—	23,080
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>34,205</b>	<b>2,535</b>	<b>3,246</b>	<b>12,982</b>	<b>2,128</b>	<b>38,702</b>	<b>—</b>	<b>—</b>	<b>3,507</b>	<b>23,475</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	9,910	2,260	3,246	12,984	64	19,506	835	227	460	39,132
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,910</b>	<b>2,260</b>	<b>3,246</b>	<b>12,984</b>	<b>64</b>	<b>19,506</b>	<b>835</b>	<b>227</b>	<b>460</b>	<b>39,132</b>
<b>Revenues Over (Under) Expenditures</b>	<b>24,295</b>	<b>275</b>	<b>—</b>	<b>(2)</b>	<b>2,064</b>	<b>19,196</b>	<b>(835)</b>	<b>(227)</b>	<b>3,047</b>	<b>(15,657)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$24,295</b>	<b>\$275</b>	<b>\$—</b>	<b>\$(2)</b>	<b>\$2,064</b>	<b>\$19,196</b>	<b>\$(835)</b>	<b>\$(227)</b>	<b>\$3,047</b>	<b>\$(15,657)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 34 (Butte)	County Service Area No. 34 (Fresno)	County Service Area No. 34 (Kern)	County Service Area No. 34 (Monterey)	County Service Area No. 34 (San Benito)	County Service Area No. 34 (Santa Cruz)	County Service Area No. 34 (Yuba)	County Service Area No. 35 (Fresno)	County Service Area No. 35 (Monterey)	County Service Area No. 35 (San Benito)
	Recreation and Park	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$28,698	\$—	\$—	\$1,114	\$—	\$—	\$—	\$—	\$3,071	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	23,928	—	28,032	—	2,289	—	794	—	—	1,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	49	—	2,246	27	—	—	42	—	78	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,765	574	1,484	86	586	335	213	32,037	190	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	822	—	—	11	—	—	—	—	29	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	5,809	35,151	—	—	—	9,619	—	448,180	4,978	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	675	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>64,071</b>	<b>35,725</b>	<b>32,437</b>	<b>1,238</b>	<b>2,875</b>	<b>9,954</b>	<b>1,049</b>	<b>480,217</b>	<b>8,346</b>	<b>1,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	29,121	94,191	25,277	18	1,356	12,576	204	477,753	6,228	606
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	1,818	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	131	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>30,939</b>	<b>94,191</b>	<b>25,408</b>	<b>18</b>	<b>1,356</b>	<b>12,576</b>	<b>204</b>	<b>477,753</b>	<b>6,228</b>	<b>606</b>
<b>Revenues Over (Under) Expenditures</b>	<b>33,132</b>	<b>(58,466)</b>	<b>7,029</b>	<b>1,220</b>	<b>1,519</b>	<b>(2,622)</b>	<b>845</b>	<b>2,464</b>	<b>2,118</b>	<b>394</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	58,466	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>58,466</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$33,132</b>	<b>\$—</b>	<b>\$7,029</b>	<b>\$1,220</b>	<b>\$1,519</b>	<b>\$(2,622)</b>	<b>\$845</b>	<b>\$2,464</b>	<b>\$2,118</b>	<b>\$394</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 35 (San Benito)	County Service Area No. 35 (San Benito)	County Service Area No. 35 (Santa Cruz)	County Service Area No. 35 (Tuolumne)	County Service Area No. 36 (Butte)	County Service Area No. 36 (Kern)	County Service Area No. 36 (Riverside)	County Service Area No. 36 (Riverside)	County Service Area No. 36 (San Benito)	County Service Area No. 36 (San Joaquin)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Ambulance Service	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$796	\$—	\$1,496	\$48,370	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,248	2,000	—	—	—	52,539	3,795	122,718	372,807	5,266
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	2	3,411	11	355	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,035	573	194	635	2,059	118	3,804	—	694
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	16	—	32	1,024	—	—
Other Governmental Agencies	—	—	—	—	551	—	—	—	—	—
Charges for Current Services	—	—	5,343	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	1,357	—	—	—	—
<b>Total Revenues</b>	<b>1,248</b>	<b>3,035</b>	<b>5,916</b>	<b>194</b>	<b>2,000</b>	<b>59,366</b>	<b>5,452</b>	<b>176,271</b>	<b>372,807</b>	<b>5,960</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	642	1,743	6,084	142	1,280	53,499	5,752	185,991	372,806	1,405
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	131	—	—	—	—
<b>Total Expenditures</b>	<b>642</b>	<b>1,743</b>	<b>6,084</b>	<b>142</b>	<b>1,280</b>	<b>53,630</b>	<b>5,752</b>	<b>185,991</b>	<b>372,806</b>	<b>1,405</b>
<b>Revenues Over (Under) Expenditures</b>	<b>606</b>	<b>1,292</b>	<b>(168)</b>	<b>52</b>	<b>720</b>	<b>5,736</b>	<b>(300)</b>	<b>(9,720)</b>	<b>1</b>	<b>4,555</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$606</b>	<b>\$1,292</b>	<b>\$(168)</b>	<b>\$52</b>	<b>\$720</b>	<b>\$5,736</b>	<b>\$(300)</b>	<b>\$(9,720)</b>	<b>\$1</b>	<b>\$4,555</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 36 (Santa Cruz)	County Service Area No. 36 (Tuolumne)	County Service Area No. 36 (Yuba)	County Service Area No. 37 (Butte)	County Service Area No. 37 (Kern)	County Service Area No. 37 (Monterey)	County Service Area No. 37 (San Joaquin)	County Service Area No. 37 (Santa Cruz)	County Service Area No. 37 (Tuolumne)	County Service Area No. 37 (Yuba)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$66,773	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	24	817	—	23,725	—	1,200	—	6,088	1,729
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	43	590	890	—	—	—	—	91
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,062	1,761	367	1,560	1,057	198	160	880	936	181
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	(5,469)	—	—	—	—	—	—	—	—	—
State	—	—	—	1,909	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	11,112	—	—	—	—	882	—	9,900	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	630	—	—	—	—	—
<b>Total Revenues</b>	<b>8,705</b>	<b>1,785</b>	<b>1,227</b>	<b>70,832</b>	<b>26,302</b>	<b>1,080</b>	<b>1,360</b>	<b>10,780</b>	<b>7,024</b>	<b>2,001</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,502	1,556	216	55,109	24,385	52	1,296	4,428	4,532	12,168
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	58	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,502</b>	<b>1,556</b>	<b>216</b>	<b>55,109</b>	<b>24,443</b>	<b>52</b>	<b>1,296</b>	<b>4,428</b>	<b>4,532</b>	<b>12,168</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,203</b>	<b>229</b>	<b>1,011</b>	<b>15,723</b>	<b>1,859</b>	<b>1,028</b>	<b>64</b>	<b>6,352</b>	<b>2,492</b>	<b>(10,167)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,203</b>	<b>\$229</b>	<b>\$1,011</b>	<b>\$15,723</b>	<b>\$1,859</b>	<b>\$1,028</b>	<b>\$64</b>	<b>\$6,352</b>	<b>\$2,492</b>	<b>\$(10,167)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 38 (Kern)	County Service Area No. 38 (Monterey)	County Service Area No. 38 (Riverside)	County Service Area No. 38 (San Bernardino)	County Service Area No. 38 (San Diego)	County Service Area No. 38 (Santa Cruz)	County Service Area No. 38 (Yuba)	County Service Area No. 39 (Butte)	County Service Area No. 39 (Kern)	County Service Area No. 39 (Kern)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Streets and Roads - Construction and Maintenance	Police Protection and Personal Safety	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$543	\$56,759	\$6,027,271	\$5,384	\$1,188,691	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,925	—	—	179,174	—	—	5,720	—	1,511	205
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	60	12	424	363,198	96	—	302	—	—	15
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	243	409	3,755	12,377	1,078	6,385	1,639	52	504	372
Rents, Concessions, and Royalties	—	—	—	10,800	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	5	1,204	159,851	81	4,225,296	—	—	—	—
Other Governmental Agencies	—	—	—	1,429,269	—	—	—	—	—	—
Charges for Current Services	—	1,120	—	2,621,924	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	119	—	—	—	—	—	—	—	—	132
<b>Total Revenues</b>	<b>5,347</b>	<b>2,089</b>	<b>62,142</b>	<b>10,803,864</b>	<b>6,639</b>	<b>5,420,372</b>	<b>7,661</b>	<b>52</b>	<b>2,015</b>	<b>724</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	7,628,008	—	—	—	—	—	—
Services and Supplies	5,480	61	86,221	2,591,873	16,086	5,420,372	516	—	7,040	480
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	223,433	—	—	—	—	—	—
Interest Expense	—	—	—	22,978	—	—	—	—	—	—
Fixed Assets	—	—	—	190,431	—	—	—	—	—	—
Other Expenditures	18	—	—	1,729	—	—	—	—	36	4
<b>Total Expenditures</b>	<b>5,498</b>	<b>61</b>	<b>86,221</b>	<b>10,658,452</b>	<b>16,086</b>	<b>5,420,372</b>	<b>516</b>	<b>—</b>	<b>7,076</b>	<b>484</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(151)</b>	<b>2,028</b>	<b>(24,079)</b>	<b>145,412</b>	<b>(9,447)</b>	<b>—</b>	<b>7,145</b>	<b>52</b>	<b>(5,061)</b>	<b>240</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	215,320	—	9,922,946	—	—	—	—
Operating Transfers Out	—	—	—	440,320	—	9,922,946	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(225,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(151)</b>	<b>\$2,028</b>	<b>\$(24,079)</b>	<b>\$(79,588)</b>	<b>\$(9,447)</b>	<b>\$—</b>	<b>\$7,145</b>	<b>\$52</b>	<b>\$(5,061)</b>	<b>\$240</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 39 (San Diego)	County Service Area No. 39 (Santa Cruz)	County Service Area No. 39 (Yuba)	County Service Area No. 4 (Butte)	County Service Area No. 4 (Calaveras)	County Service Area No. 4 (Humboldt)	County Service Area No. 4 (Kern)	County Service Area No. 4 (Orange)	County Service Area No. 4 (Sacramento)	County Service Area No. 4 (San Benito)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,170	\$—	\$—	\$76,407	\$—	\$(14)	\$—	\$307,615	\$27,415	\$386
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,391	—	—	36,998	6,066	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	39	—	126	127	—	87	52	633	361	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	396	49	64	12,567	3,440	—	299	7,964	2,947	71
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	33	—	—	2,219	—	—	—	3,850	588	14
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,480	—
Charges for Current Services	—	—	—	—	62,525	—	—	—	56,189	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	162	1,064	—	—
<b>Total Revenues</b>	<b>2,638</b>	<b>49</b>	<b>2,581</b>	<b>91,320</b>	<b>65,965</b>	<b>37,071</b>	<b>6,579</b>	<b>321,126</b>	<b>88,980</b>	<b>471</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	14,390	134	7,643	40,867	5,497	27,996	6,258	12,504	92,315	477
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	5,542	—
Other Expenditures	—	—	—	—	—	—	28	—	1,292	—
<b>Total Expenditures</b>	<b>14,390</b>	<b>134</b>	<b>7,643</b>	<b>40,867</b>	<b>5,497</b>	<b>27,996</b>	<b>6,286</b>	<b>12,504</b>	<b>99,149</b>	<b>477</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(11,752)</b>	<b>(85)</b>	<b>(5,062)</b>	<b>50,453</b>	<b>60,468</b>	<b>9,075</b>	<b>293</b>	<b>308,622</b>	<b>(10,169)</b>	<b>(6)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(11,752)</b>	<b>\$(85)</b>	<b>\$(5,062)</b>	<b>\$50,453</b>	<b>\$60,468</b>	<b>\$9,075</b>	<b>\$293</b>	<b>\$308,622</b>	<b>\$(10,169)</b>	<b>\$(6)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 4 (San Joaquin) Recreation and Park	County Service Area No. 4 (Santa Barbara) Recreation and Park	County Service Area No. 4 (Santa Cruz) Fire Protection	County Service Area No. 4 (Sierra) Governmental Services	County Service Area No. 4 (Siskiyou) Fire Protection	County Service Area No. 4 (Stanislaus) Drainage and Drainage Maintenance	County Service Area No. 4 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 4 (Ventura) Lighting and Lighting Maintenance	County Service Area No. 4 (Ventura) Police Protection and Personal Safety	County Service Area No. 4 (Ventura) Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,794	\$23,099	\$413,619	\$4,820	\$1,622	\$—	\$261	\$101,196	\$73,102	\$269,670
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	69,598	4,410	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2)	(40)	—	24	7	—	—	—	—	1,813
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,265	773	9,276	67	3,252	1,811	—	—	—	7,402
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	192	257	5,722	181	47	—	6	—	—	6,563
Other Governmental Agencies	—	—	—	193	—	—	—	—	—	—
Charges for Current Services	—	—	151,758	—	—	—	—	—	—	91,371
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	326	—	—	—	—	—	10
<b>Total Revenues</b>	<b>12,249</b>	<b>24,089</b>	<b>580,375</b>	<b>5,611</b>	<b>74,526</b>	<b>6,221</b>	<b>267</b>	<b>101,196</b>	<b>73,102</b>	<b>376,829</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	10,569	—	—	—	—	—	—	—
Services and Supplies	381	2,714	517,966	1,141	91,172	1,272	8	101,196	73,102	341,578
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	3,907	—	—	—	—	—	—	—
Other Expenditures	—	—	14,325	—	1,656	—	—	—	—	—
<b>Total Expenditures</b>	<b>381</b>	<b>2,714</b>	<b>546,767</b>	<b>1,141</b>	<b>92,828</b>	<b>1,272</b>	<b>8</b>	<b>101,196</b>	<b>73,102</b>	<b>341,578</b>
<b>Revenues Over (Under) Expenditures</b>	<b>11,868</b>	<b>21,375</b>	<b>33,608</b>	<b>4,470</b>	<b>(18,302)</b>	<b>4,949</b>	<b>259</b>	<b>—</b>	<b>—</b>	<b>35,251</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	20,820	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(20,820)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$11,868</b>	<b>\$555</b>	<b>\$33,608</b>	<b>\$4,470</b>	<b>\$(18,302)</b>	<b>\$4,949</b>	<b>\$259</b>	<b>\$—</b>	<b>\$—</b>	<b>\$35,251</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 4 (Yuba)	County Service Area No. 40 (Butte)	County Service Area No. 40 (San Bernardino)	County Service Area No. 40 (Santa Cruz)	County Service Area No. 40 (Sonoma)	County Service Area No. 40 (Tuolumne)	County Service Area No. 40 (Yuba)	County Service Area No. 41 (Monterey)	County Service Area No. 41 (Riverside)	County Service Area No. 41 (San Joaquin)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,144	\$1,194	\$193,810	\$—	\$1,694,276	\$—	\$—	\$4,786	\$61,091	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,728	—	—	—	—	—	3,026	—	31,210	4,840
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	91	3	8,124	—	1,485	—	160	119	438	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	500	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	507	68	8,533	123	44,594	124	1,336	362	8,706	626
Rents, Concessions, and Royalties	—	—	13,260	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	31	28	4,048	—	40,763	—	—	147	1,286	—
Other Governmental Agencies	—	497	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	3,615	1,272,683	—	—	10,744	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,879	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,501</b>	<b>1,790</b>	<b>230,154</b>	<b>3,738</b>	<b>3,053,801</b>	<b>124</b>	<b>4,522</b>	<b>16,158</b>	<b>102,731</b>	<b>5,466</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	49,490	—	1,689,401	—	—	—	—	—
Services and Supplies	264	2,066	82,591	142	1,758,674	—	384	11,109	7,386	3,479
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	9,260	—	—	—	—	—
Interest Expense	—	—	—	—	1,121	—	—	—	—	—
Fixed Assets	—	—	24,878	—	16,880	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>264</b>	<b>2,066</b>	<b>156,959</b>	<b>142</b>	<b>3,475,336</b>	<b>—</b>	<b>384</b>	<b>11,109</b>	<b>7,386</b>	<b>3,479</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,237</b>	<b>(276)</b>	<b>73,195</b>	<b>3,596</b>	<b>(421,535)</b>	<b>124</b>	<b>4,138</b>	<b>5,049</b>	<b>95,345</b>	<b>1,987</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,237</b>	<b>\$(276)</b>	<b>\$73,195</b>	<b>\$3,596</b>	<b>\$(421,535)</b>	<b>\$124</b>	<b>\$4,138</b>	<b>\$5,049</b>	<b>\$95,345</b>	<b>\$1,987</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 41 (Santa Barbara)	County Service Area No. 41 (Santa Cruz)	County Service Area No. 41 (Sonoma)	County Service Area No. 41 (Sonoma)	County Service Area No. 42 (San Benito)	County Service Area No. 42 (San Benito)	County Service Area No. 42 (San Bernardino)	County Service Area No. 42 (San Bernardino)	County Service Area No. 42 (San Joaquin)	County Service Area No. 42 (Santa Cruz)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$49,988	\$77,234	\$—	\$—	\$5,834	\$22,897	\$—	\$—
Voter Approved Taxes	—	—	34,204	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	5,211	1,000	—	—	3,850	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	712	(47)	—	—	—	1,449	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,889	1,646	11,649	4,707	419	—	43	1,139	212	154
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	4,867	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	679	1,259	—	—	—	638	—	—
Other Governmental Agencies	—	—	—	33,895	—	—	—	—	—	—
Charges for Current Services	23,704	10,644	—	950	—	—	—	75	—	4,356
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,000	—	—	—	907	—	—	—
<b>Total Revenues</b>	<b>25,593</b>	<b>12,290</b>	<b>99,232</b>	<b>117,998</b>	<b>5,630</b>	<b>1,000</b>	<b>6,784</b>	<b>31,065</b>	<b>4,062</b>	<b>4,510</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	529	23,447	—	—
Services and Supplies	60,269	1,343	101,195	109,936	7,732	978	4,781	23,357	1,113	1,050
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	18,688	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>60,269</b>	<b>1,343</b>	<b>101,195</b>	<b>128,624</b>	<b>7,732</b>	<b>978</b>	<b>5,310</b>	<b>46,804</b>	<b>1,113</b>	<b>1,050</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(34,676)</b>	<b>10,947</b>	<b>(1,963)</b>	<b>(10,626)</b>	<b>(2,102)</b>	<b>22</b>	<b>1,474</b>	<b>(15,739)</b>	<b>2,949</b>	<b>3,460</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(34,676)</b>	<b>\$10,947</b>	<b>\$(1,963)</b>	<b>\$(10,626)</b>	<b>\$(2,102)</b>	<b>\$22</b>	<b>\$1,474</b>	<b>\$(15,739)</b>	<b>\$2,949</b>	<b>\$3,460</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 42 (Yuba)	County Service Area No. 43 (Fresno)	County Service Area No. 43 (Fresno)	County Service Area No. 43 (Kern)	County Service Area No. 43 (Riverside)	County Service Area No. 43 (San Joaquin)	County Service Area No. 43 (Santa Cruz)	County Service Area No. 43 (Tuolumne)	County Service Area No. 43 (Yuba)	County Service Area No. 44 (Fresno)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$758	\$2,274	\$—	\$7,719	\$1,025	\$—	\$—	\$—	\$7,634
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,151	—	—	36,020	12,647	—	—	11,534	255	327
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	61	—	—	1,343	54	—	—	—	13	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	357	37	110	1,487	1,413	—	24	701	67	1,156
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	1	—	—	—	—	—	—	2
State	—	17	50	—	163	16	—	—	—	149
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	1,678	5,036	—	—	—	7,326	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	838	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,569</b>	<b>2,490</b>	<b>7,471</b>	<b>39,688</b>	<b>21,996</b>	<b>1,041</b>	<b>7,350</b>	<b>12,235</b>	<b>335</b>	<b>9,268</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	180	1,688	5,065	31,326	3,890	1,041	8,431	4,025	108	3,911
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	154	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>180</b>	<b>1,688</b>	<b>5,065</b>	<b>31,480</b>	<b>3,890</b>	<b>1,041</b>	<b>8,431</b>	<b>4,025</b>	<b>108</b>	<b>3,911</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,389</b>	<b>802</b>	<b>2,406</b>	<b>8,208</b>	<b>18,106</b>	<b>—</b>	<b>(1,081)</b>	<b>8,210</b>	<b>227</b>	<b>5,357</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,389</b>	<b>\$802</b>	<b>\$2,406</b>	<b>\$8,208</b>	<b>\$18,106</b>	<b>\$—</b>	<b>\$(1,081)</b>	<b>\$8,210</b>	<b>\$227</b>	<b>\$5,357</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 44 (Kern)	County Service Area No. 44 (Monterey)	County Service Area No. 44 (San Joaquin)	County Service Area No. 44 (Santa Cruz)	County Service Area No. 44 (Yuba)	County Service Area No. 45 (Kern)	County Service Area No. 45 (Monterey)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,102	\$—	\$—	\$—	\$—	\$8,589	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	18,965	—	1,840	—	1,252	2,471	—	4,000	15,000	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,198	54	—	—	66	474	202	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,155	731	—	301	379	219	2,143	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	20	—	—	—	—	84	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	2,398	—	13,193	—	—	35,437	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	463	—	—	—	—	63	—	—	—	—
<b>Total Revenues</b>	<b>22,781</b>	<b>5,305</b>	<b>1,840</b>	<b>13,494</b>	<b>1,697</b>	<b>3,227</b>	<b>46,455</b>	<b>4,000</b>	<b>15,000</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	17,756	2,205	1,840	1,048	108	2,189	29,712	7,280	23,871	52,989
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	98	—	—	—	—	19	—	—	—	—
<b>Total Expenditures</b>	<b>17,854</b>	<b>2,205</b>	<b>1,840</b>	<b>1,048</b>	<b>108</b>	<b>2,208</b>	<b>29,712</b>	<b>7,280</b>	<b>23,871</b>	<b>52,989</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,927</b>	<b>3,100</b>	<b>—</b>	<b>12,446</b>	<b>1,589</b>	<b>1,019</b>	<b>16,743</b>	<b>(3,280)</b>	<b>(8,871)</b>	<b>(52,989)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,927</b>	<b>\$3,100</b>	<b>\$—</b>	<b>\$12,446</b>	<b>\$1,589</b>	<b>\$1,019</b>	<b>\$16,743</b>	<b>\$(3,280)</b>	<b>\$(8,871)</b>	<b>\$(52,989)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Benito)	County Service Area No. 45 (San Diego)	County Service Area No. 45 (San Joaquin)	County Service Area No. 45 (Yuba)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Benito)	County Service Area No. 46 (San Diego)	County Service Area No. 46 (San Joaquin)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$970	\$—	\$—	\$—	\$—	\$—	\$2,508	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,319	3,000	—	4,200	795	10,550	5,000	45,000	3,095	933
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	17	—	42	—	—	—	45	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	422	594	241	—	—	789	513	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	14	—	—	—	—	—	38	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>15,319</b>	<b>3,000</b>	<b>1,423</b>	<b>4,794</b>	<b>1,078</b>	<b>10,550</b>	<b>5,000</b>	<b>45,789</b>	<b>6,199</b>	<b>933</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	4,378	—	—	—
Services and Supplies	22,355	2,926	2,185	2,473	168	6,242	—	30,909	1,967	933
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>22,355</b>	<b>2,926</b>	<b>2,185</b>	<b>2,473</b>	<b>168</b>	<b>6,242</b>	<b>4,378</b>	<b>30,909</b>	<b>1,967</b>	<b>933</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,036)</b>	<b>74</b>	<b>(762)</b>	<b>2,321</b>	<b>910</b>	<b>4,308</b>	<b>622</b>	<b>14,880</b>	<b>4,232</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,036)</b>	<b>\$74</b>	<b>\$(762)</b>	<b>\$2,321</b>	<b>\$910</b>	<b>\$4,308</b>	<b>\$622</b>	<b>\$14,880</b>	<b>\$4,232</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 46 (Santa Cruz)	County Service Area No. 46 (Yuba)	County Service Area No. 47 (Butte)	County Service Area No. 47 (Kern)	County Service Area No. 47 (Monterey)	County Service Area No. 47 (Riverside)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)	County Service Area No. 47 (San Benito)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,265	\$—	\$9,781	\$2,835	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	1,151	—	10,567	—	—	5,000	5,000	30,000	7,789
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	61	4	352	237	18	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	955	328	765	510	1,553	353	—	—	—	381
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	65	—	96	51	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,465	—	—	—	5,724	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	263	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,420</b>	<b>1,540</b>	<b>3,099</b>	<b>11,692</b>	<b>17,391</b>	<b>3,257</b>	<b>5,000</b>	<b>5,000</b>	<b>30,000</b>	<b>8,170</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,591	180	603	10,102	19,221	2,089	4,088	4,571	21,703	7,630
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	56	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,591</b>	<b>180</b>	<b>603</b>	<b>10,158</b>	<b>19,221</b>	<b>2,089</b>	<b>4,088</b>	<b>4,571</b>	<b>21,703</b>	<b>7,630</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,829</b>	<b>1,360</b>	<b>2,496</b>	<b>1,534</b>	<b>(1,830)</b>	<b>1,168</b>	<b>912</b>	<b>429</b>	<b>8,297</b>	<b>540</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,829</b>	<b>\$1,360</b>	<b>\$2,496</b>	<b>\$1,534</b>	<b>\$(1,830)</b>	<b>\$1,168</b>	<b>\$912</b>	<b>\$429</b>	<b>\$8,297</b>	<b>\$540</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 47 (San Joaquin)	County Service Area No. 47 (Santa Cruz)	County Service Area No. 48 (San Benito)	County Service Area No. 48 (San Joaquin)	County Service Area No. 48 (Santa Cruz)	County Service Area No. 48 (Tuolumne)	County Service Area No. 48 (Yuba)	County Service Area No. 49 (San Benito)	County Service Area No. 49 (San Diego)	County Service Area No. 49 (San Joaquin)
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	990	—	3,800	22,864	—	27,890	12,041	—	6,564	4,080
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	17	—	—	636	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	466	276	524	1,236	1,958	954	682	—	577	267
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	5,049	—	—	848,113	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,456</b>	<b>5,325</b>	<b>4,324</b>	<b>24,117</b>	<b>850,071</b>	<b>28,844</b>	<b>13,359</b>	<b>—</b>	<b>7,141</b>	<b>4,347</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	174	164	952	12,800	500	2,920	13,273	1,214	3,556	4,679
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	846,653	—	—	—	—	—
<b>Total Expenditures</b>	<b>174</b>	<b>164</b>	<b>952</b>	<b>12,800</b>	<b>847,153</b>	<b>2,920</b>	<b>13,273</b>	<b>1,214</b>	<b>3,556</b>	<b>4,679</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,282</b>	<b>5,161</b>	<b>3,372</b>	<b>11,317</b>	<b>2,918</b>	<b>25,924</b>	<b>86</b>	<b>(1,214)</b>	<b>3,585</b>	<b>(332)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,282</b>	<b>\$5,161</b>	<b>\$3,372</b>	<b>\$11,317</b>	<b>\$2,918</b>	<b>\$25,924</b>	<b>\$86</b>	<b>\$(1,214)</b>	<b>\$3,585</b>	<b>\$(332)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 49 (Tuolumne)	County Service Area No. 5 (El Dorado)	County Service Area No. 5 (Fresno)	County Service Area No. 5 (Kern)	County Service Area No. 5 (Madera)	County Service Area No. 5 (Mono)	County Service Area No. 5 (San Benito)	County Service Area No. 5 (San Joaquin)	County Service Area No. 5 (Santa Barbara)	County Service Area No. 5 (Sierra)
	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Television Translator Station Facilities	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$23,045	\$368	\$—	\$4,676	\$39,321	\$—	\$15,898	\$69,221	\$20,907
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,593	—	—	4,565	—	—	2,613	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	433	—	786	(3)	—	—	(4)	(124)	102
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	844	4,130	25	323	1,434	6,283	65	150	2,016	1,333
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	40	—
State	—	418	9	—	89	149	—	310	785	377
Other Governmental Agencies	—	—	—	—	1	2,950	—	—	—	—
Charges for Current Services	—	—	1,243	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	103	—	—	—	—	—	368
<b>Total Revenues</b>	<b>5,437</b>	<b>28,026</b>	<b>1,645</b>	<b>5,777</b>	<b>6,197</b>	<b>48,703</b>	<b>2,678</b>	<b>16,354</b>	<b>71,938</b>	<b>23,087</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,519	662	1,726	3,705	4,858	16,574	2,106	620	16,372	24,095
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	18	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,519</b>	<b>662</b>	<b>1,726</b>	<b>3,723</b>	<b>4,858</b>	<b>16,574</b>	<b>2,106</b>	<b>620</b>	<b>16,372</b>	<b>24,095</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,918</b>	<b>27,364</b>	<b>(81)</b>	<b>2,054</b>	<b>1,339</b>	<b>32,129</b>	<b>572</b>	<b>15,734</b>	<b>55,566</b>	<b>(1,008)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	52,280	—
Operating Transfers In	—	—	81	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>81</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(52,280)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,918</b>	<b>\$27,364</b>	<b>\$—</b>	<b>\$2,054</b>	<b>\$1,339</b>	<b>\$32,129</b>	<b>\$572</b>	<b>\$15,734</b>	<b>\$3,286</b>	<b>\$(1,008)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Sierra)	County Service Area No. 5 (Stanislaus)	County Service Area No. 5 (Tuolumne)	County Service Area No. 5 (Yuba)	County Service Area No. 50 (Monterey)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)
	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$130	\$25	\$57,576	\$—	\$4,845	\$—	\$608	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	6,564	—	20,411	—	5,000	11,846	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	—	282	—	7	1,077	15	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8	—	3,670	2,747	—	4,937	3,441	—	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2	—	1,040	—	108	—	6	—	—	—
Other Governmental Agencies	—	—	—	—	—	5,750	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	129,125	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2	2	786	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>143</b>	<b>27</b>	<b>63,354</b>	<b>9,311</b>	<b>4,960</b>	<b>32,175</b>	<b>133,195</b>	<b>5,000</b>	<b>11,846</b>	<b>—</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	150	29	66,356	952	174	28,806	185,465	5,809	10,162	3,372
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>150</b>	<b>29</b>	<b>66,356</b>	<b>952</b>	<b>174</b>	<b>28,806</b>	<b>185,465</b>	<b>5,809</b>	<b>10,162</b>	<b>3,372</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7)</b>	<b>(2)</b>	<b>(3,002)</b>	<b>8,359</b>	<b>4,786</b>	<b>3,369</b>	<b>(52,270)</b>	<b>(809)</b>	<b>1,684</b>	<b>(3,372)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	15,000	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(15,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7)</b>	<b>\$(2)</b>	<b>\$(18,002)</b>	<b>\$8,359</b>	<b>\$4,786</b>	<b>\$3,369</b>	<b>\$(52,270)</b>	<b>\$(809)</b>	<b>\$1,684</b>	<b>\$(3,372)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Benito)	County Service Area No. 50 (San Diego)	County Service Area No. 50 (San Joaquin)	County Service Area No. 50 (Santa Cruz)	County Service Area No. 51 (Monterey)	County Service Area No. 51 (Riverside)	County Service Area No. 51 (Riverside)	County Service Area No. 51 (San Joaquin)	County Service Area No. 51 (Santa Cruz)
	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$4,258	\$—	\$—	\$7,061	\$1,591	\$29,065	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,000	4,000	—	6,211	—	—	6,186	112,981	900	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	76	—	—	171	9	160	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	1,744	181	847	464	284	5,195	98	(25,292)
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	1,433	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	(5,252)
State	—	—	65	—	—	69	25	452	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	5,544	4,900	—	89,146	—	14,340
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	90	5,216	—	—
<b>Total Revenues</b>	<b>10,000</b>	<b>4,000</b>	<b>6,143</b>	<b>6,392</b>	<b>6,391</b>	<b>12,665</b>	<b>8,185</b>	<b>243,648</b>	<b>998</b>	<b>(16,204)</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	6,769	123,623	—	—
Services and Supplies	9,298	6,958	2,596	16,597	165	10,521	12,088	220,797	736	22,087
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,298</b>	<b>6,958</b>	<b>2,596</b>	<b>16,597</b>	<b>165</b>	<b>10,521</b>	<b>18,857</b>	<b>344,420</b>	<b>736</b>	<b>22,087</b>
<b>Revenues Over (Under) Expenditures</b>	<b>702</b>	<b>(2,958)</b>	<b>3,547</b>	<b>(10,205)</b>	<b>6,226</b>	<b>2,144</b>	<b>(10,672)</b>	<b>(100,772)</b>	<b>262</b>	<b>(38,291)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	10,205	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>10,205</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$702</b>	<b>\$(2,958)</b>	<b>\$3,547</b>	<b>\$—</b>	<b>\$6,226</b>	<b>\$2,144</b>	<b>\$(10,672)</b>	<b>\$(100,772)</b>	<b>\$262</b>	<b>\$(38,291)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 51 (Tuolumne)	County Service Area No. 52 (Kern)	County Service Area No. 52 (Monterey)	County Service Area No. 52 (Santa Cruz)	County Service Area No. 52 (Tuolumne)	County Service Area No. 52 (Yuba)	County Service Area No. 53 (Kern)	County Service Area No. 53 (Monterey)	County Service Area No. 53 (Riverside)	County Service Area No. 53 (San Benito)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$1,907	\$—	\$—	\$—	\$—	\$2,788	\$277	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	5,332	20,528	—	—	—	56,022	2,884	—	984	16,816
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	224	46	—	—	2,953	180	70	2	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	404	1,546	1,537	224	—	5,462	433	905	28	167
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	19	—	—	—	—	27	6	—
Other Governmental Agencies	—	—	—	—	—	1,692	—	—	—	—
Charges for Current Services	—	—	1,650	1,187	—	—	—	2,867	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	721	—	—	332	—	95	—	—	—
<b>Total Revenues</b>	<b>5,736</b>	<b>23,019</b>	<b>5,159</b>	<b>1,411</b>	<b>332</b>	<b>66,129</b>	<b>3,592</b>	<b>6,657</b>	<b>1,297</b>	<b>16,983</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,290	21,406	107	189	—	40,256	3,321	274	1,203	11,408
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	109	—	—	—	—	28	—	—	—
<b>Total Expenditures</b>	<b>2,290</b>	<b>21,515</b>	<b>107</b>	<b>189</b>	<b>—</b>	<b>40,256</b>	<b>3,349</b>	<b>274</b>	<b>1,203</b>	<b>11,408</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,446</b>	<b>1,504</b>	<b>5,052</b>	<b>1,222</b>	<b>332</b>	<b>25,873</b>	<b>243</b>	<b>6,383</b>	<b>94</b>	<b>5,575</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,446</b>	<b>\$1,504</b>	<b>\$5,052</b>	<b>\$1,222</b>	<b>\$332</b>	<b>\$25,873</b>	<b>\$243</b>	<b>\$6,383</b>	<b>\$94</b>	<b>\$5,575</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 53 (San Bernardino) Fire Protection	County Service Area No. 53 (San Bernardino) Lighting and Lighting Maintenance	County Service Area No. 53 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 53 (Santa Cruz) Pest Control	County Service Area No. 53 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 53 (Yuba) Streets and Roads - Construction and Maintenance	County Service Area No. 54 (Kern) Lighting and Lighting Maintenance	County Service Area No. 54 (Monterey) Drainage and Drainage Maintenance	County Service Area No. 54 (San Bernardino) Lighting and Lighting Maintenance	County Service Area No. 54 (San Diego) Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$466,968	\$5,649	\$10,471	\$—	\$—	\$—	\$—	\$543	\$23,134	\$2,287
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	23,503	759	10,119	—	—	23,411
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	190	—	—	40	119	14	971	40
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,616	205	3,236	3,321	720	117	702	154	212	1,647
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	10,322	125	159	—	—	—	—	5	522	35
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	270,421	—	—	—	319	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,929	41	—	—	—	—	379	—	63	—
<b>Total Revenues</b>	<b>487,835</b>	<b>6,020</b>	<b>14,056</b>	<b>273,742</b>	<b>24,223</b>	<b>916</b>	<b>11,319</b>	<b>1,035</b>	<b>24,902</b>	<b>27,420</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	58	3,113	—	233,937	—	—	—	—	8,326	—
Services and Supplies	551,039	9,322	3,930	61,428	4,971	60	12,160	61	21,641	89,073
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	10,676
Interest Expense	—	—	—	—	—	—	—	—	—	2,506
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	69	—	—	—
<b>Total Expenditures</b>	<b>551,097</b>	<b>12,435</b>	<b>3,930</b>	<b>295,365</b>	<b>4,971</b>	<b>60</b>	<b>12,229</b>	<b>61</b>	<b>29,967</b>	<b>102,255</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(63,262)</b>	<b>(6,415)</b>	<b>10,126</b>	<b>(21,623)</b>	<b>19,252</b>	<b>856</b>	<b>(910)</b>	<b>974</b>	<b>(5,065)</b>	<b>(74,835)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	53,380
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>53,380</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(63,262)</b>	<b>\$(6,415)</b>	<b>\$10,126</b>	<b>\$(21,623)</b>	<b>\$19,252</b>	<b>\$856</b>	<b>\$(910)</b>	<b>\$974</b>	<b>\$(5,065)</b>	<b>\$(21,455)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 54 (San Joaquin)	County Service Area No. 54 (Yuba)	County Service Area No. 55 (Kern)	County Service Area No. 55 (Monterey)	County Service Area No. 55 (San Diego)	County Service Area No. 55 (San Joaquin)	County Service Area No. 55 (Santa Cruz)	County Service Area No. 55 (Tuolumne)	County Service Area No. 55 (Yuba)	County Service Area No. 56 (Butte)
	Flood Control and Water Conservation	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$4,477	\$17,910	\$—	\$—	\$—	\$—	\$2,122
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	405,587	1,043	2,949	—	24,182	1,400	—	—	221	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	25	55	35	110	280	—	—	—	11	3
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	27,254	206	160	868	4,447	59	1,012	—	26	788
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	44	271	—	—	—	—	62
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	15,604	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	93	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>432,866</b>	<b>1,304</b>	<b>3,237</b>	<b>5,499</b>	<b>47,090</b>	<b>1,459</b>	<b>16,616</b>	<b>—</b>	<b>258</b>	<b>2,975</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	445,508	96	3,332	71	6,459	933	152	515	84	1,356
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	21	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>445,508</b>	<b>96</b>	<b>3,353</b>	<b>71</b>	<b>6,459</b>	<b>933</b>	<b>152</b>	<b>515</b>	<b>84</b>	<b>1,356</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,642)</b>	<b>1,208</b>	<b>(116)</b>	<b>5,428</b>	<b>40,631</b>	<b>526</b>	<b>16,464</b>	<b>(515)</b>	<b>174</b>	<b>1,619</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,642)</b>	<b>\$1,208</b>	<b>\$(116)</b>	<b>\$5,428</b>	<b>\$40,631</b>	<b>\$526</b>	<b>\$16,464</b>	<b>\$(515)</b>	<b>\$174</b>	<b>\$1,619</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 56 (Kern) Lighting and Lighting Maintenance	County Service Area No. 56 (Monterey) Drainage and Drainage Maintenance	County Service Area No. 56 (San Bernardino) Ambulance Service	County Service Area No. 56 (San Bernardino) Fire Protection	County Service Area No. 56 (San Bernardino) Recreation and Park	County Service Area No. 56 (Santa Cruz) Streets and Roads - Construction and Maintenance	County Service Area No. 56 (Tuolumne) Streets and Roads - Construction and Maintenance	County Service Area No. 57 (Monterey) Drainage and Drainage Maintenance	County Service Area No. 58 (Kern) Lighting and Lighting Maintenance	County Service Area No. 58 (Monterey) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$919	\$—	\$987,002	\$102,408	\$—	\$—	\$983	\$—	\$1,267
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,165	—	—	—	—	—	14,829	—	4,378	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	77	23	—	—	—	—	—	23	—	32
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	496	701	17,217	1,466	3,626	1,012	271	49	726	503
Rents, Concessions, and Royalties	—	—	—	—	30	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	9	—	23,510	160,984	—	—	10	—	12
Other Governmental Agencies	—	—	(1,758)	103,001	—	—	—	—	—	—
Charges for Current Services	—	7,828	1,259,290	(10,591)	6,543	12,129	—	—	—	1,477
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	179	—	—	35,133	6,713	—	—	—	313	—
<b>Total Revenues</b>	<b>2,917</b>	<b>9,480</b>	<b>1,274,749</b>	<b>1,139,521</b>	<b>280,304</b>	<b>13,141</b>	<b>15,100</b>	<b>1,065</b>	<b>5,417</b>	<b>3,291</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	42,543	1,306,418	60,828	—	—	—	—	—
Services and Supplies	3,378	118	657,761	339,859	47,242	1,317	2,842	95	5,644	1,655
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	158,500	—	—	—	—	—	—
Other Expenditures	29	—	—	24	—	—	—	—	31	—
<b>Total Expenditures</b>	<b>3,407</b>	<b>118</b>	<b>700,304</b>	<b>1,804,801</b>	<b>108,070</b>	<b>1,317</b>	<b>2,842</b>	<b>95</b>	<b>5,675</b>	<b>1,655</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(490)</b>	<b>9,362</b>	<b>574,445</b>	<b>(665,280)</b>	<b>172,234</b>	<b>11,824</b>	<b>12,258</b>	<b>970</b>	<b>(258)</b>	<b>1,636</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	659,800	—	—	—	—	—	—
Operating Transfers Out	—	—	659,800	—	100,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(659,800)</b>	<b>659,800</b>	<b>(100,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(490)</b>	<b>\$9,362</b>	<b>\$(85,355)</b>	<b>\$(5,480)</b>	<b>\$72,234</b>	<b>\$11,824</b>	<b>\$12,258</b>	<b>\$970</b>	<b>\$(258)</b>	<b>\$1,636</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 59 (Riverside)	County Service Area No. 59 (San Bernardino)	County Service Area No. 6 (Kern)	County Service Area No. 6 (Madera)	County Service Area No. 6 (Marin)	County Service Area No. 6 (San Diego)	County Service Area No. 6 (San Mateo)	County Service Area No. 6 (San Mateo)	County Service Area No. 6 (Stanislaus)	County Service Area No. 6 (Yolo)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,557	\$20,369	\$—	\$—	\$134,321	\$17,953	\$20,373	\$17,354	\$—	\$22,823
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,435	—	12,939	—	—	8,709	—	—	2,136	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18	880	694	—	333	296	81	69	—	10
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	230	775	527	739	6,698	3,229	8,088	6,890	804	4,317
Rents, Concessions, and Royalties	—	480	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	54	454	—	—	1,383	271	201	171	—	855
Other Governmental Agencies	—	—	—	—	15	—	—	—	—	8
Charges for Current Services	—	177	—	1,850	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	(42)	342	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,294</b>	<b>23,093</b>	<b>14,502</b>	<b>2,589</b>	<b>142,750</b>	<b>30,458</b>	<b>28,743</b>	<b>24,484</b>	<b>2,940</b>	<b>28,013</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	7,213	—	—	—	—	—	—	—	—
Services and Supplies	2,042	14,918	14,189	9	5,844	6,074	4,414	3,760	78	24,136
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	87	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,042</b>	<b>22,131</b>	<b>14,276</b>	<b>9</b>	<b>5,844</b>	<b>6,074</b>	<b>4,414</b>	<b>3,760</b>	<b>78</b>	<b>24,136</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,252</b>	<b>962</b>	<b>226</b>	<b>2,580</b>	<b>136,906</b>	<b>24,384</b>	<b>24,329</b>	<b>20,724</b>	<b>2,862</b>	<b>3,877</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	22,500	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(22,500)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,252</b>	<b>\$(21,538)</b>	<b>\$226</b>	<b>\$2,580</b>	<b>\$136,906</b>	<b>\$24,384</b>	<b>\$24,329</b>	<b>\$20,724</b>	<b>\$2,862</b>	<b>\$3,877</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 60 (Butte)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Kern)	County Service Area No. 60 (Riverside)	County Service Area No. 60 (San Diego)	County Service Area No. 61 (Kern)	County Service Area No. 61 (San Diego)	County Service Area No. 62 (Butte)	County Service Area No. 62 (Kern)
	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$3,596	\$8,544	\$—	\$7,565	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	860	—	143,876	6,143	59,367	—	23,815	—	921	5,768
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	9,040	70	26	147	2,177	132	—	417
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21	2	7,074	803	4,070	1,203	1,066	3,856	—	244
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	74	129	—	115	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	3,574	142	—	—	523	—	—	140
<b>Total Revenues</b>	<b>881</b>	<b>2</b>	<b>163,564</b>	<b>7,158</b>	<b>67,133</b>	<b>10,023</b>	<b>27,581</b>	<b>11,668</b>	<b>921</b>	<b>6,569</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	365	—	137,864	5,123	6,829	5,814	18,703	4,254	931	5,478
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	683	33	—	—	122	—	—	31
<b>Total Expenditures</b>	<b>365</b>	<b>—</b>	<b>138,547</b>	<b>5,156</b>	<b>6,829</b>	<b>5,814</b>	<b>18,825</b>	<b>4,254</b>	<b>931</b>	<b>5,509</b>
<b>Revenues Over (Under) Expenditures</b>	<b>516</b>	<b>2</b>	<b>25,017</b>	<b>2,002</b>	<b>60,304</b>	<b>4,209</b>	<b>8,756</b>	<b>7,414</b>	<b>(10)</b>	<b>1,060</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$516</b>	<b>\$2</b>	<b>\$25,017</b>	<b>\$2,002</b>	<b>\$60,304</b>	<b>\$4,209</b>	<b>\$8,756</b>	<b>\$7,414</b>	<b>\$(10)</b>	<b>\$1,060</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 62 (Monterey)	County Service Area No. 63 (Butte)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (Kern)	County Service Area No. 63 (San Bernardino)	County Service Area No. 63 (San Diego)	County Service Area No. 64 (San Diego)	County Service Area No. 65 (Kern)
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,695	\$—	\$—	\$—	\$—	\$—	\$68,807	\$19,880	\$999	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	673	36,055	11,423	102,816	79,446	—	—	2,533	12,317
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	140	—	1,403	874	863	2,379	2,493	341	18	2,493
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,358	10	7,398	287	7,938	6,807	22,615	7,228	118	5,686
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	56	—	—	—	—	—	5,078	302	15	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,464	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	354	2,702	270	2,035	—	—	623
<b>Total Revenues</b>	<b>9,713</b>	<b>683</b>	<b>44,856</b>	<b>12,938</b>	<b>114,319</b>	<b>88,902</b>	<b>101,028</b>	<b>27,751</b>	<b>3,683</b>	<b>21,119</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	42,720	—	—	—
Services and Supplies	241	620	35,208	15,140	119,341	78,136	36,235	5,994	2,353	2,786
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	229	75	1,229	550	—	—	—	128
<b>Total Expenditures</b>	<b>241</b>	<b>620</b>	<b>35,437</b>	<b>15,215</b>	<b>120,570</b>	<b>78,686</b>	<b>78,955</b>	<b>5,994</b>	<b>2,353</b>	<b>2,914</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,472</b>	<b>63</b>	<b>9,419</b>	<b>(2,277)</b>	<b>(6,251)</b>	<b>10,216</b>	<b>22,073</b>	<b>21,757</b>	<b>1,330</b>	<b>18,205</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,472</b>	<b>\$63</b>	<b>\$9,419</b>	<b>\$(2,277)</b>	<b>\$(6,251)</b>	<b>\$10,216</b>	<b>\$22,073</b>	<b>\$21,757</b>	<b>\$1,330</b>	<b>\$18,205</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 65 (Kern)	County Service Area No. 66 (Butte)	County Service Area No. 66 (Kern)	County Service Area No. 66 (Monterey)	County Service Area No. 67 (Butte)	County Service Area No. 67 (Kern)	County Service Area No. 67 (Monterey)	County Service Area No. 67 (Riverside)	County Service Area No. 68 (Butte)	County Service Area No. 68 (Monterey)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$63,525	\$2,182	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,783	458	1,310	—	6,914	3,681	—	—	2,825	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	804	—	—	—	—	—	1,595	15	—	36
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	287	3	69	665	24	113	23,297	173	11	675
Rents, Concessions, and Royalties	—	—	—	—	—	—	1,469	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	620	44	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	21,414	—	—	—	—	—	2,305
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	78	—	36	—	—	82	—	—	—	—
<b>Total Revenues</b>	<b>7,952</b>	<b>461</b>	<b>1,415</b>	<b>22,079</b>	<b>6,938</b>	<b>3,876</b>	<b>90,506</b>	<b>2,414</b>	<b>2,836</b>	<b>3,016</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	3,175	384	1,180	41,233	7,408	3,181	6,932	—	2,324	52
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	15	—	12	—	—	18	—	—	—	—
<b>Total Expenditures</b>	<b>3,190</b>	<b>384</b>	<b>1,192</b>	<b>41,233</b>	<b>7,408</b>	<b>3,199</b>	<b>6,932</b>	<b>—</b>	<b>2,324</b>	<b>52</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,762</b>	<b>77</b>	<b>223</b>	<b>(19,154)</b>	<b>(470)</b>	<b>677</b>	<b>83,574</b>	<b>2,414</b>	<b>512</b>	<b>2,964</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,762</b>	<b>\$77</b>	<b>\$223</b>	<b>\$(19,154)</b>	<b>\$(470)</b>	<b>\$677</b>	<b>\$83,574</b>	<b>\$2,414</b>	<b>\$512</b>	<b>\$2,964</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 68 (San Bernardino)	County Service Area No. 69 (Butte)	County Service Area No. 69 (Kern)	County Service Area No. 69 (Riverside)	County Service Area No. 69 (San Bernardino)	County Service Area No. 69 (San Diego)	County Service Area No. 7 (El Dorado)	County Service Area No. 7 (Fresno)	County Service Area No. 7 (Fresno)	County Service Area No. 7 (Kern)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$30,769	\$73	\$—	\$59,147	\$19,074	\$313,472	\$1,573,942	\$4,210	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	154	618	22,529	39,804	1,713,584	1,347,209	18,675	2,752	364
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,335	3	86	428	1,860	6,053	45,049	—	—	110
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,494	143	583	1,237	1,444	39,326	54,420	617	352	50
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	1	—	—
State	703	(19)	—	1,256	449	4,795	27,880	91	—	—
Other Governmental Agencies	—	1,529	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	348,116	4,413,409	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	317	—	202	—	416	4,522	231,407	—	—	19
<b>Total Revenues</b>	<b>34,618</b>	<b>1,883</b>	<b>1,489</b>	<b>84,597</b>	<b>63,047</b>	<b>2,429,868</b>	<b>7,693,316</b>	<b>23,594</b>	<b>3,104</b>	<b>543</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,277	—	—	—	4,468	—	244,124	—	—	—
Services and Supplies	14,298	1,687	994	89,006	6,695	2,431,614	7,565,394	9,823	634	558
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	280,949	—	—	—
Other Expenditures	—	—	10	—	—	—	—	—	—	10
<b>Total Expenditures</b>	<b>28,575</b>	<b>1,687</b>	<b>1,004</b>	<b>89,006</b>	<b>11,163</b>	<b>2,431,614</b>	<b>8,090,467</b>	<b>9,823</b>	<b>634</b>	<b>568</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,043</b>	<b>196</b>	<b>485</b>	<b>(4,409)</b>	<b>51,884</b>	<b>(1,746)</b>	<b>(397,151)</b>	<b>13,771</b>	<b>2,470</b>	<b>(25)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	50,130	—	—	—	62,592	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(50,130)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(62,592)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(44,087)</b>	<b>\$196</b>	<b>\$485</b>	<b>\$(4,409)</b>	<b>\$(10,708)</b>	<b>\$(1,746)</b>	<b>\$(397,151)</b>	<b>\$13,771</b>	<b>\$2,470</b>	<b>\$(25)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 7 (Madera)	County Service Area No. 7 (San Luis Obispo)	County Service Area No. 7 (Shasta)	County Service Area No. 7 (Stanislaus)	County Service Area No. 70 (Butte)	County Service Area No. 70 (Riverside)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)	County Service Area No. 70 (San Bernardino)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Flood Control and Water Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$40,796	\$—	\$—	\$—	\$24,586	\$—	\$4,552,717	\$303,706	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,000	—	—	301,545	261,803	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	18	—	—	—	180	7,166	239,978	12,694	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	42,701	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	480	5,241	794	1,196	8	3,106	7,433	355,820	19,735	109,161
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	204,934	—	—
State	—	579	—	—	—	520	—	671,701	6,981	—
Other Governmental Agencies	—	—	—	—	—	—	—	2,585,978	—	200,000
Charges for Current Services	2,200	—	4,470	—	—	—	—	5,095,699	—	140,973
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	3,544,200	1,665	897,068
<b>Total Revenues</b>	<b>2,680</b>	<b>46,634</b>	<b>5,264</b>	<b>3,196</b>	<b>8</b>	<b>28,392</b>	<b>316,144</b>	<b>17,555,531</b>	<b>344,781</b>	<b>1,347,202</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	1,572	10,353,891	89,595	(590,710)
Services and Supplies	204	2,771	234	107	111	48,449	391,492	5,684,724	82,715	203,495
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	216,962	—	—
Interest Expense	—	—	—	—	—	—	—	27,344	—	—
Fixed Assets	—	—	—	—	—	—	—	844,393	—	1,035,338
Other Expenditures	—	—	—	—	—	—	—	1,222,775	—	—
<b>Total Expenditures</b>	<b>204</b>	<b>2,771</b>	<b>234</b>	<b>107</b>	<b>111</b>	<b>48,449</b>	<b>393,064</b>	<b>18,350,089</b>	<b>172,310</b>	<b>648,123</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,476</b>	<b>43,863</b>	<b>5,030</b>	<b>3,089</b>	<b>(103)</b>	<b>(20,057)</b>	<b>(76,920)</b>	<b>(794,558)</b>	<b>172,471</b>	<b>699,079</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	73,477
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(73,477)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,476</b>	<b>\$43,863</b>	<b>\$5,030</b>	<b>\$3,089</b>	<b>\$(103)</b>	<b>\$(20,057)</b>	<b>\$(76,920)</b>	<b>\$(794,558)</b>	<b>\$172,471</b>	<b>\$625,602</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 70 (San Bernardino) Recreation and Park	County Service Area No. 70 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 70 (San Bernardino) Television Translator Station Facilities	County Service Area No. 70 (San Bernardino) Underground Electric and Communication Facilities	County Service Area No. 70 (San Diego) Streets and Roads - Construction and Maintenance	County Service Area No. 71 (Butte) Lighting and Lighting Maintenance	County Service Area No. 71 (Kern) Drainage and Drainage Maintenance	County Service Area No. 71 (Kern) Lighting and Lighting Maintenance	County Service Area No. 71 (Kern) Streets and Roads - Construction and Maintenance	County Service Area No. 72 (Kern) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$46,238	\$93,756	\$—	\$3,708	\$132	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	145,265	456,262	176,533	—	—	—	39,074	132,874	163,696	910
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5,481	21,714	12,616	—	64	5	1,093	2,932	4,846	20
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	500	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7,022	18,840	2,730	94	799	217	5,427	8,861	13,297	146
Rents, Concessions, and Royalties	2,412	—	15,771	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	1,022	1,983	—	55	(32)	—	—	—	—
Other Governmental Agencies	5,434	60,239	—	—	—	2,686	—	—	—	—
Charges for Current Services	—	4,523	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	187	28,979	—	—	—	—	8,690	1,097	35	—
<b>Total Revenues</b>	<b>165,801</b>	<b>637,817</b>	<b>303,889</b>	<b>94</b>	<b>4,626</b>	<b>3,008</b>	<b>45,594</b>	<b>153,357</b>	<b>182,936</b>	<b>1,111</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	63,176	179,174	147,157	—	—	—	—	—	—	—
Services and Supplies	101,418	184,589	104,320	—	3,506	2,829	6,157	205,638	103,219	1,316
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	1,490	—	—	—	—	—	—	—	—
Fixed Assets	—	—	51,027	—	—	—	—	—	—	—
Other Expenditures	—	24,008	—	—	—	—	143	1,647	759	10
<b>Total Expenditures</b>	<b>164,594</b>	<b>389,261</b>	<b>302,504</b>	<b>—</b>	<b>3,506</b>	<b>2,829</b>	<b>6,300</b>	<b>207,285</b>	<b>103,978</b>	<b>1,326</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,207</b>	<b>248,556</b>	<b>1,385</b>	<b>94</b>	<b>1,120</b>	<b>179</b>	<b>39,294</b>	<b>(53,928)</b>	<b>78,958</b>	<b>(215)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	227,081	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(227,081)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,207</b>	<b>\$21,475</b>	<b>\$1,385</b>	<b>\$94</b>	<b>\$1,120</b>	<b>\$179</b>	<b>\$39,294</b>	<b>\$(53,928)</b>	<b>\$78,958</b>	<b>\$(215)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 72 (Riverside)	County Service Area No. 73 (Butte)	County Service Area No. 73 (Riverside)	County Service Area No. 73 (San Bernardino)	County Service Area No. 74 (Monterey)	County Service Area No. 75 (Butte)	County Service Area No. 75 (San Diego)	County Service Area No. 76 (Butte)	County Service Area No. 76 (San Diego)	County Service Area No. 77 (San Bernardino)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Ambulance Service	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,510	\$—	\$2,351	\$2,629	\$—	\$—	\$23,466	\$—	\$2,748	\$2,304
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	2,850	—	—	1,580,567	4,602	—	5,014	579	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	26	—	18	115	—	—	410	—	50	98
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	320	44	237	—	31,697	23	8,090	420	446	248
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	73	—	49	61	—	—	356	—	42	52
Other Governmental Agencies	406	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,335</b>	<b>2,894</b>	<b>2,655</b>	<b>2,805</b>	<b>1,612,264</b>	<b>4,625</b>	<b>32,322</b>	<b>5,434</b>	<b>3,865</b>	<b>2,702</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	523	—	—	—	—	—	1,445
Services and Supplies	3,007	2,423	1,664	4,521	1,423,603	3,948	39,442	4,991	1,764	7,605
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,007</b>	<b>2,423</b>	<b>1,664</b>	<b>5,044</b>	<b>1,423,603</b>	<b>3,948</b>	<b>39,442</b>	<b>4,991</b>	<b>1,764</b>	<b>9,050</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,328</b>	<b>471</b>	<b>991</b>	<b>(2,239)</b>	<b>188,661</b>	<b>677</b>	<b>(7,120)</b>	<b>443</b>	<b>2,101</b>	<b>(6,348)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,328</b>	<b>\$471</b>	<b>\$991</b>	<b>\$(2,239)</b>	<b>\$188,661</b>	<b>\$677</b>	<b>\$(7,120)</b>	<b>\$443</b>	<b>\$2,101</b>	<b>\$(6,348)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 77 (San Diego)	County Service Area No. 78 (Butte)	County Service Area No. 78 (San Diego)	County Service Area No. 79 (Butte)	County Service Area No. 79 (San Bernardino)	County Service Area No. 79 (San Bernardino)	County Service Area No. 8 (Calaveras)	County Service Area No. 8 (Kern)	County Service Area No. 8 (Madera)	County Service Area No. 8 (San Benito)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$8,314	\$—	\$5,368	\$—	\$95,854	\$—	\$11,258	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	6,503	2,381	—	508	1,493	5,843	—	12,995	—	962
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	143	—	92	—	4,204	503	(11)	876	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,112	5	2,189	134	5,465	517	740	561	1,792	34
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	126	—	82	—	2,193	—	219	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	156	—
Charges for Current Services	—	—	—	—	—	—	—	—	6,124	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	6,646	17	—	350	—	—
<b>Total Revenues</b>	<b>17,198</b>	<b>2,386</b>	<b>7,731</b>	<b>642</b>	<b>115,855</b>	<b>6,880</b>	<b>12,206</b>	<b>14,782</b>	<b>8,072</b>	<b>996</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	78,515	2,561	—	—	—	—
Services and Supplies	3,632	2,540	2,764	779	62,620	3,280	7,153	13,723	1,080	1,090
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	81	—	—
<b>Total Expenditures</b>	<b>3,632</b>	<b>2,540</b>	<b>2,764</b>	<b>779</b>	<b>141,135</b>	<b>5,841</b>	<b>7,153</b>	<b>13,804</b>	<b>1,080</b>	<b>1,090</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,566</b>	<b>(154)</b>	<b>4,967</b>	<b>(137)</b>	<b>(25,280)</b>	<b>1,039</b>	<b>5,053</b>	<b>978</b>	<b>6,992</b>	<b>(94)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	4,324	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(4,324)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,566</b>	<b>\$(154)</b>	<b>\$4,967</b>	<b>\$(137)</b>	<b>\$(29,604)</b>	<b>\$1,039</b>	<b>\$5,053</b>	<b>\$978</b>	<b>\$6,992</b>	<b>\$(94)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 8 (San Diego)	County Service Area No. 8 (San Joaquin)	County Service Area No. 8 (San Mateo)	County Service Area No. 8 (Stanislaus)	County Service Area No. 8 (Tuolumne)	County Service Area No. 8 (Yuba)	County Service Area No. 80 (Butte)	County Service Area No. 80 (Riverside)	County Service Area No. 80 (San Diego)	County Service Area No. 81 (Kern)
	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$11,014	\$15,650	\$109,176	\$—	\$113	\$—	\$—	\$39,712	\$12,242	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	8,822	—	—	1,563	—	2,918	1,245	—	—	3,794
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	185	(3)	1,961	—	—	—	—	260	209	3
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,016	365	11,597	564	—	652	85	5,942	3,693	304
Rents, Concessions, and Royalties	—	10,434	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	166	266	1,072	—	2	—	—	733	185	—
Other Governmental Agencies	—	—	—	—	—	—	—	2,060	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	50
<b>Total Revenues</b>	<b>24,203</b>	<b>26,712</b>	<b>123,806</b>	<b>2,127</b>	<b>115</b>	<b>3,570</b>	<b>1,330</b>	<b>48,707</b>	<b>16,329</b>	<b>4,151</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,938	683	216,750	93	4	480	1,545	30,218	13,654	915
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	2,663	—	—	—	—	—	—	19
<b>Total Expenditures</b>	<b>2,938</b>	<b>683</b>	<b>219,413</b>	<b>93</b>	<b>4</b>	<b>480</b>	<b>1,545</b>	<b>30,218</b>	<b>13,654</b>	<b>934</b>
<b>Revenues Over (Under) Expenditures</b>	<b>21,265</b>	<b>26,029</b>	<b>(95,607)</b>	<b>2,034</b>	<b>111</b>	<b>3,090</b>	<b>(215)</b>	<b>18,489</b>	<b>2,675</b>	<b>3,217</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$21,265</b>	<b>\$26,029</b>	<b>\$(95,607)</b>	<b>\$2,034</b>	<b>\$111</b>	<b>\$3,090</b>	<b>\$(215)</b>	<b>\$18,489</b>	<b>\$2,675</b>	<b>\$3,217</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 81 (San Diego)	County Service Area No. 82 (Riverside)	County Service Area No. 82 (San Bernardino)	County Service Area No. 82 (San Bernardino)	County Service Area No. 82 (San Bernardino)	County Service Area No. 83 (Butte)	County Service Area No. 83 (San Diego)	County Service Area No. 84 (Kern)	County Service Area No. 84 (Riverside)	County Service Area No. 85 (Butte)
	Recreation and Park	Lighting and Lighting Maintenance	Ambulance Service	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$139,756	\$279	\$—	\$86,430	\$—	\$—	\$430,818	\$—	\$51,859	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,340	—	—	—	—	265,249	1,058
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,373	2	—	4,625	—	—	6,101	—	375	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,351	16	2,682	358	333	1,027	44,078	717	1,868	9
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,144	5	—	1,897	—	—	4,783	—	1,097	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	64,014	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(49,191)	—	(9)	(1,632)	23	—	—	50	—	—
<b>Total Revenues</b>	<b>101,433</b>	<b>302</b>	<b>66,687</b>	<b>93,018</b>	<b>356</b>	<b>1,027</b>	<b>485,780</b>	<b>767</b>	<b>320,448</b>	<b>1,067</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,576	51,967	3,351	—	82,222	—	—	—
Services and Supplies	24,767	—	50,792	89,812	21,420	94	229,296	164	296,015	1,052
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	8,502	—	—	—
Other Expenditures	55,000	—	—	—	—	—	45,000	7	—	—
<b>Total Expenditures</b>	<b>79,767</b>	<b>—</b>	<b>52,368</b>	<b>141,779</b>	<b>24,771</b>	<b>94</b>	<b>365,020</b>	<b>171</b>	<b>296,015</b>	<b>1,052</b>
<b>Revenues Over (Under) Expenditures</b>	<b>21,666</b>	<b>302</b>	<b>14,319</b>	<b>(48,761)</b>	<b>(24,415)</b>	<b>933</b>	<b>120,760</b>	<b>596</b>	<b>24,433</b>	<b>15</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	44,267	24,900	—	—	—	—	—
Operating Transfers Out	—	—	44,267	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(44,267)</b>	<b>44,267</b>	<b>24,900</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$21,666</b>	<b>\$302</b>	<b>\$(29,948)</b>	<b>\$(4,494)</b>	<b>\$485</b>	<b>\$933</b>	<b>\$120,760</b>	<b>\$596</b>	<b>\$24,433</b>	<b>\$15</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 85 (Kern)	County Service Area No. 85 (Riverside)	County Service Area No. 85 (Riverside)	County Service Area No. 86 (Riverside)	County Service Area No. 86 (San Diego)	County Service Area No. 87 (Butte)	County Service Area No. 87 (Kern)	County Service Area No. 87 (Riverside)	County Service Area No. 88 (San Diego)	County Service Area No. 89 (Kern)
	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,494	\$45,440	\$132,977	\$1,248	\$—	\$—	\$7,002	\$2,545	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	25,012	6,162	62,307	281,364	—	—	1,797	14,447	—	3,330
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	606	14	143	933	22	—	50	52	38	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	230	21	211	11,319	218	367	111	271	1,014	111
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	40	405	2,745	19	—	—	150	37	—
Other Governmental Agencies	—	6,300	63,700	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	286	2,895	—	—	—	—	—	—	25
<b>Total Revenues</b>	<b>25,848</b>	<b>17,317</b>	<b>175,101</b>	<b>429,338</b>	<b>1,507</b>	<b>367</b>	<b>1,958</b>	<b>21,922</b>	<b>3,634</b>	<b>3,466</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	8,149	82,395	—	—	—	—	—	—	—
Services and Supplies	12,193	7,598	76,828	192,622	2,468	73	166	18,147	2,201	3,252
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	117	—	—	—	—	—	12	—	—	12
<b>Total Expenditures</b>	<b>12,310</b>	<b>15,747</b>	<b>159,223</b>	<b>192,622</b>	<b>2,468</b>	<b>73</b>	<b>178</b>	<b>18,147</b>	<b>2,201</b>	<b>3,264</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,538</b>	<b>1,570</b>	<b>15,878</b>	<b>236,716</b>	<b>(961)</b>	<b>294</b>	<b>1,780</b>	<b>3,775</b>	<b>1,433</b>	<b>202</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,538</b>	<b>\$1,570</b>	<b>\$15,878</b>	<b>\$236,716</b>	<b>\$(961)</b>	<b>\$294</b>	<b>\$1,780</b>	<b>\$3,775</b>	<b>\$1,433</b>	<b>\$202</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 89 (Riverside)	County Service Area No. 9 (Calaveras)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (El Dorado)	County Service Area No. 9 (Kern)	County Service Area No. 9 (Madera)	County Service Area No. 9 (Marin)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,624	\$1,188	\$—	\$—	\$26,621	\$—	\$—	\$—	\$—	\$7,002
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	16,004	—	39,636	349,407	9,923	—	343,916	22,781	—	9,342
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18	(2)	413	5,349	596	—	1,686	601	—	17
Licenses, Permits, and Franchises	—	—	—	—	—	—	1,500	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(95)	685	1,175	14,721	3,588	1,455	10,084	1,036	1,410	123
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	54	22	—	—	470	—	—	—	—	71
Other Governmental Agencies	—	935	—	—	—	—	—	—	—	1
Charges for Current Services	—	—	12,495	400	—	—	15,878	—	8,150	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,950	(9)	13,950	—	—	—	550	605	—	—
<b>Total Revenues</b>	<b>21,555</b>	<b>2,819</b>	<b>67,669</b>	<b>369,877</b>	<b>41,198</b>	<b>1,455</b>	<b>373,614</b>	<b>25,023</b>	<b>9,560</b>	<b>16,556</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	22,433	761	68,395	54,016	32,423	—	331,970	24,637	334	9,738
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	69	—	—
<b>Total Expenditures</b>	<b>22,433</b>	<b>761</b>	<b>68,395</b>	<b>54,016</b>	<b>32,423</b>	<b>—</b>	<b>331,970</b>	<b>24,706</b>	<b>334</b>	<b>9,738</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(878)</b>	<b>2,058</b>	<b>(726)</b>	<b>315,861</b>	<b>8,775</b>	<b>1,455</b>	<b>41,644</b>	<b>317</b>	<b>9,226</b>	<b>6,818</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(878)</b>	<b>\$2,058</b>	<b>\$(726)</b>	<b>\$315,861</b>	<b>\$8,775</b>	<b>\$1,455</b>	<b>\$41,644</b>	<b>\$317</b>	<b>\$9,226</b>	<b>\$6,818</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 9 (Monterey)	County Service Area No. 9 (San Benito)	County Service Area No. 9 (San Bernardino)	County Service Area No. 9 (San Diego)	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (San Luis Obispo)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Santa Cruz)	County Service Area No. 9 (Santa Cruz)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Governmental Services	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$23,610	\$—	\$27,479	\$6,397	\$—	\$—	\$—	\$423,907	\$6,295	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	54,725	—	3,581	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	573	—	1,141	111	—	—	—	131	10	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	763	224	4,500	1,296	61	22	1,281	37,600	38	7,238
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	230	—	601	97	—	—	—	6,010	80	—
Other Governmental Agencies	—	—	320,000	—	—	—	—	—	—	—
Charges for Current Services	8,506	—	—	—	17,246	—	15,591	871,912	—	2,614,509
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	337	—	—	—	—	25,340	61	1,273
<b>Total Revenues</b>	<b>33,682</b>	<b>54,949</b>	<b>354,058</b>	<b>11,482</b>	<b>17,307</b>	<b>22</b>	<b>16,872</b>	<b>1,364,900</b>	<b>6,484</b>	<b>2,623,020</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	27,653	—	—	—	—	—	—	—
Services and Supplies	20,717	54,613	26,405	6,867	16,620	546	—	1,211,818	172	3,051,885
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	5,659	—	—	—
Fixed Assets	—	—	—	—	—	—	—	226,773	—	—
Other Expenditures	—	—	—	—	—	—	—	—	6,965	—
<b>Total Expenditures</b>	<b>20,717</b>	<b>54,613</b>	<b>54,058</b>	<b>6,867</b>	<b>16,620</b>	<b>546</b>	<b>5,659</b>	<b>1,438,591</b>	<b>7,137</b>	<b>3,051,885</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,965</b>	<b>336</b>	<b>300,000</b>	<b>4,615</b>	<b>687</b>	<b>(524)</b>	<b>11,213</b>	<b>(73,691)</b>	<b>(653)</b>	<b>(428,865)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	7,839	—	—	—
Operating Transfers In	—	—	—	—	854	—	—	—	—	—
Operating Transfers Out	—	—	65,000	—	—	854	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(65,000)</b>	<b>—</b>	<b>854</b>	<b>(854)</b>	<b>(7,839)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,965</b>	<b>\$336</b>	<b>\$235,000</b>	<b>\$4,615</b>	<b>\$1,541</b>	<b>\$(1,378)</b>	<b>\$3,374</b>	<b>\$(73,691)</b>	<b>\$(653)</b>	<b>\$(428,865)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 9 (Stanislaus)	County Service Area No. 9 (Yolo)	County Service Area No. 9 (Yuba)	County Service Area No. 90 (Butte)	County Service Area No. 90 (Kern)	County Service Area No. 90 (San Diego)	County Service Area No. 91 (Kern)	County Service Area No. 91 (Riverside)	County Service Area No. 92 (Butte)	County Service Area No. 92 (Kern)
	Drainage and Drainage Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$11,924	\$—	\$—	\$—	\$5,094	\$—	\$7,368	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,081	—	1,730	3,326	10,481	—	1,271	125,968	527	501
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	8	245	—	1,307	76	—	53	—	20
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,600	506	453	591	22	974	44	1,531	4	13
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	18	—	—	—	77	—	155	—	—
Other Governmental Agencies	—	4	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	28	—	—	—
<b>Total Revenues</b>	<b>4,681</b>	<b>12,460</b>	<b>2,428</b>	<b>3,917</b>	<b>11,810</b>	<b>6,221</b>	<b>1,343</b>	<b>135,075</b>	<b>531</b>	<b>534</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	93	—	360	673	108	3,614	96	75,443	538	46
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	848	—	5	—	—	3
<b>Total Expenditures</b>	<b>93</b>	<b>—</b>	<b>360</b>	<b>673</b>	<b>956</b>	<b>3,614</b>	<b>101</b>	<b>75,443</b>	<b>538</b>	<b>49</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,588</b>	<b>12,460</b>	<b>2,068</b>	<b>3,244</b>	<b>10,854</b>	<b>2,607</b>	<b>1,242</b>	<b>59,632</b>	<b>(7)</b>	<b>485</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,588</b>	<b>\$12,460</b>	<b>\$2,068</b>	<b>\$3,244</b>	<b>\$10,854</b>	<b>\$2,607</b>	<b>\$1,242</b>	<b>\$59,632</b>	<b>\$(7)</b>	<b>\$485</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 92 (Kern)	County Service Area No. 92 (Kern)	County Service Area No. 92 (Riverside)	County Service Area No. 93 (Riverside)	County Service Area No. 94 (Riverside)	County Service Area No. 94 (San Diego)	County Service Area No. 95 (Butte)	County Service Area No. 95 (Kern)	County Service Area No. 95 (San Diego)	County Service Area No. 96 (Butte)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$199	\$—	\$1,563	\$18,668	\$—	\$—	\$12,687	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,457	8,814	—	—	263	—	64	26,627	5,505	2,568
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	135	358	2	—	12	321	—	—	219	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	212	53	74	1,483	18	6,852	141	20	2,828	124
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	4	—	34	285	—	—	193	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,319	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,123</b>	<b>9,225</b>	<b>279</b>	<b>1,483</b>	<b>1,890</b>	<b>26,126</b>	<b>205</b>	<b>26,647</b>	<b>21,432</b>	<b>2,692</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	129	8,016	—	—	1,763	9,678	213	843	3,532	2,931
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	9	12	—	—	—	—	—	36	—	—
<b>Total Expenditures</b>	<b>138</b>	<b>8,028</b>	<b>—</b>	<b>—</b>	<b>1,763</b>	<b>9,678</b>	<b>213</b>	<b>879</b>	<b>3,532</b>	<b>2,931</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,985</b>	<b>1,197</b>	<b>279</b>	<b>1,483</b>	<b>127</b>	<b>16,448</b>	<b>(8)</b>	<b>25,768</b>	<b>17,900</b>	<b>(239)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,985</b>	<b>\$1,197</b>	<b>\$279</b>	<b>\$1,483</b>	<b>\$127</b>	<b>\$16,448</b>	<b>\$(8)</b>	<b>\$25,768</b>	<b>\$17,900</b>	<b>\$(239)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 97 (Butte)	County Service Area No. 97 (Riverside)	County Service Area No. 98 (Butte)	County Service Area No. 99 (San Diego)	County Service Area No. S-4 (Solano)	County Service Area No. S-5 (Solano)	County Service Area No. S-6 (Solano)	County Service Area No. S-8 (Solano)	County Service Area No. SI-1 (San Bernardino)	County Service Area P-1 (Contra Costa)
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$6,406	\$—	\$—	\$2,608	\$2,789	\$13,563	\$4,734	\$477,285	\$28,468
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,112	46,415	487	4,057	—	—	—	—	34	55,300
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	39	—	—	3	27	21	14	20,203	(190)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	2,702
<b>Revenue From Use of Money and Property</b>										
Interest Income	258	1,106	107	1,175	384	2,185	2,994	1,435	—	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	69,537
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	113	—	—	42	279	218	291	10,595	430
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	475	515,693
<b>Total Revenues</b>	<b>1,370</b>	<b>54,079</b>	<b>594</b>	<b>5,232</b>	<b>3,037</b>	<b>5,280</b>	<b>16,796</b>	<b>6,474</b>	<b>508,592</b>	<b>671,940</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	87,374	224,421
Services and Supplies	597	59,651	188	19,909	2,492	8,325	5,260	6,048	486,973	218,342
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	12	76	61	81	—	1,159
<b>Total Expenditures</b>	<b>597</b>	<b>59,651</b>	<b>188</b>	<b>19,909</b>	<b>2,504</b>	<b>8,401</b>	<b>5,321</b>	<b>6,129</b>	<b>574,347</b>	<b>443,922</b>
<b>Revenues Over (Under) Expenditures</b>	<b>773</b>	<b>(5,572)</b>	<b>406</b>	<b>(14,677)</b>	<b>533</b>	<b>(3,121)</b>	<b>11,475</b>	<b>345</b>	<b>(65,755)</b>	<b>228,018</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	255,761	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>255,761</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$773</b>	<b>\$(5,572)</b>	<b>\$406</b>	<b>\$(14,677)</b>	<b>\$533</b>	<b>\$(3,121)</b>	<b>\$11,475</b>	<b>\$345</b>	<b>\$190,006</b>	<b>\$228,018</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area P-2 (Contra Costa)	County Service Area P-5 (Contra Costa)	County Service Area P-6 (Contra Costa)	County Service Area PP-1991-1 (Alameda)	County Service Area R-10 (Contra Costa)	County Service Area R-1967-1 (Alameda)	County Service Area R-1982-1 (Alameda)	County Service Area R-1982-2 (Alameda)	County Service Area R-4 (Contra Costa)	County Service Area R-7 (Contra Costa)
	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$192,140	\$143,654	\$3,531,214	\$9,743,434	\$—	\$27,109	\$—	\$—	\$18,316	\$557,984
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	521,764	243,180	342,563	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1,334)	(997)	(15,084)	38,792	—	115	—	—	(125)	(3,838)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	7,489	592	5,995	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	7,563	23,138	51,916	—	5,479	6,229	375	—	27,903
Rents, Concessions, and Royalties	—	—	—	—	11,333	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	153	—	—	—	—	—	—	—
State	2,971	2,227	39,270	128,001	—	345	—	—	274	8,617
Other Governmental Agencies	—	—	—	527,652	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	317,316	20,120	2,458	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,663	—	350	—	—	36	—	—	—	35
<b>Total Revenues</b>	<b>724,693</b>	<b>396,219</b>	<b>3,927,599</b>	<b>10,489,795</b>	<b>11,333</b>	<b>350,400</b>	<b>26,349</b>	<b>2,833</b>	<b>18,465</b>	<b>590,701</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	535,463	347,078	—	10,367,247	1,360	—	—	—	—	—
Services and Supplies	85,687	60,848	3,645,168	124,132	12,233	335,670	41,816	644	221	322,410
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	65	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	9,559
Other Expenditures	5,308	854	15,435	44,994	—	—	—	—	18,564	—
<b>Total Expenditures</b>	<b>626,458</b>	<b>408,845</b>	<b>3,660,603</b>	<b>10,536,373</b>	<b>13,593</b>	<b>335,670</b>	<b>41,816</b>	<b>644</b>	<b>18,785</b>	<b>331,969</b>
<b>Revenues Over (Under) Expenditures</b>	<b>98,235</b>	<b>(12,626)</b>	<b>266,996</b>	<b>(46,578)</b>	<b>(2,260)</b>	<b>14,730</b>	<b>(15,467)</b>	<b>2,189</b>	<b>(320)</b>	<b>258,732</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	11,595	—	—	—
Operating Transfers In	—	—	319,361	—	—	—	—	—	—	—
Operating Transfers Out	—	—	319,361	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(11,595)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$98,235</b>	<b>\$(12,626)</b>	<b>\$266,996</b>	<b>\$(46,578)</b>	<b>\$(2,260)</b>	<b>\$14,730</b>	<b>\$(27,062)</b>	<b>\$2,189</b>	<b>\$(320)</b>	<b>\$258,732</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area R-9 (Contra Costa)	County Service Area RD-4 (Contra Costa)	County Service Area SI-1970-1 (Alameda)	County Service Area VC 1984-1 (Alameda)	Countywide County Service Area No. 1 (Mariposa)	Countywide County Service Area No. 1 (Merced)	Countywide County Service Area No. 1 (Merced)	Countywide County Service Area No. 1 (Merced)	Courtland Fire Protection District	Cove Community Services Commission
	Recreation and Park	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Pest Control	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$5,763	\$4,991	\$—	\$—	\$—	\$—	\$—	\$73,773	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,589,740	115,253	100,500	473,405	34,547	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(39)	26	—	—	—	—	—	902	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	217	522	32,961	49,888	8,506	14,973	41,462	6,512	4,824	30,699
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	88	75	—	—	—	—	—	1,514	—
Other Governmental Agencies	—	—	87,614	—	—	—	—	—	—	253,935
Charges for Current Services	—	—	861,538	—	—	—	—	—	—	9,873,314
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	8	904	—	—	—	—	727	—
<b>Total Revenues</b>	<b>217</b>	<b>6,334</b>	<b>987,213</b>	<b>2,640,532</b>	<b>123,759</b>	<b>115,473</b>	<b>514,867</b>	<b>41,059</b>	<b>81,740</b>	<b>10,157,948</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	1,724,571	—	—	—	—	29,979	—
Services and Supplies	144	73	777,831	1,142,703	79,450	73,533	436,035	25,467	36,254	9,718,044
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	330,951	—	—	—	—	—	—	—
Interest Expense	—	—	12,712	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	906,972
Other Expenditures	—	—	—	50,230	—	—	—	—	368	237,580
<b>Total Expenditures</b>	<b>144</b>	<b>73</b>	<b>1,121,494</b>	<b>2,917,504</b>	<b>79,450</b>	<b>73,533</b>	<b>436,035</b>	<b>25,467</b>	<b>66,601</b>	<b>10,862,596</b>
<b>Revenues Over (Under) Expenditures</b>	<b>73</b>	<b>6,261</b>	<b>(134,281)</b>	<b>(276,972)</b>	<b>44,309</b>	<b>41,940</b>	<b>78,832</b>	<b>15,592</b>	<b>15,139</b>	<b>(704,648)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	2,760	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,760)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$73</b>	<b>\$6,261</b>	<b>\$(134,281)</b>	<b>\$(279,732)</b>	<b>\$44,309</b>	<b>\$41,940</b>	<b>\$78,832</b>	<b>\$15,592</b>	<b>\$15,139</b>	<b>\$(704,648)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Covelo Cemetery District	Covelo Fire Protection District	Covelo Lighting District	Crescent Avenue Maintenance (San Mateo)	Crescent City Public Financing Authority	Crescent Fire Protection District	Crescent Mills Cemetery	Crescent Mills Fire Protection District	Crescent Mills Lighting District	Crest Forest Fire Protection District
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,398	\$33,000	\$5,495	\$5,005	\$—	\$177,400	\$—	\$19,473	\$646	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	136,918	—	—	—	438,471
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7	—	—	—	—	—	—	18	1	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,081	(1,081)	—	844	76,070	5,964	31	7,086	11	15,430
Rents, Concessions, and Royalties	—	1,200	—	—	—	1,023	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	36,962	—	—	—	—
State	253	567	90	50	—	32,460	—	306	10	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,093	43,025	—	—	1,500	—	—	—	—	300,796
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	25,707	—	—	50,000	10,585	—	—	2,000	1,500
<b>Total Revenues</b>	<b>9,832</b>	<b>102,418</b>	<b>5,585</b>	<b>5,899</b>	<b>127,570</b>	<b>401,312</b>	<b>31</b>	<b>26,883</b>	<b>2,668</b>	<b>756,197</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	8,198	9,050	—	—	—	137,318	—	20,059	—	511,717
Services and Supplies	4,583	23,046	5,149	—	3,593	164,850	650	12,908	1,608	105,554
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	50,000	20,000	—	—	—	—
Interest Expense	—	—	—	—	72,232	30,060	—	—	—	—
Fixed Assets	—	—	—	—	—	43,148	—	3,912	—	82,071
Other Expenditures	—	75,286	—	8,844	—	3,060	—	—	—	60,942
<b>Total Expenditures</b>	<b>12,781</b>	<b>107,382</b>	<b>5,149</b>	<b>8,844</b>	<b>125,825</b>	<b>398,436</b>	<b>650</b>	<b>36,879</b>	<b>1,608</b>	<b>760,284</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,949)</b>	<b>(4,964)</b>	<b>436</b>	<b>(2,945)</b>	<b>1,745</b>	<b>2,876</b>	<b>(619)</b>	<b>(9,996)</b>	<b>1,060</b>	<b>(4,087)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	161,394
Operating Transfers Out	—	—	—	—	—	—	—	—	—	1,139
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>160,255</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,949)</b>	<b>\$(4,964)</b>	<b>\$436</b>	<b>\$(2,945)</b>	<b>\$1,745</b>	<b>\$2,876</b>	<b>\$(619)</b>	<b>\$(9,996)</b>	<b>\$1,060</b>	<b>\$156,168</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Crest Forest Fire Protection District	Criminal Justice Council of San Mateo County	Criminal Justice Council of Santa Cruz County	Crockett-Carquinez Fire Protection District	Cromberg Cemetery District	Cross Creek Flood Control District	Cross Valley Rail Corridor Joint Powers Authority	Crows Landing Lighting District	CSAC Excess Insurance Authority	Cuyama Valley Recreation and Park District
	Fire Protection	Police Protection and Personal Safety	Governmental Services	Fire Protection	Cemetery	Flood Control and Water Conservation	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Self Insurance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,425,367	\$—	\$—	\$301,107	\$929	\$—	\$—	\$1,254	\$—	\$47,791
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	5,531	—	—	—	—	735	—	792	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	73,541	—	—	(1,903)	1	—	—	40	—	(83)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	40,955	—	1,302	—	357	10,470	1,759	37	3,681,107	2,206
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	90,232	7,123
<b>Intergovernmental</b>										
Federal	—	14,120	65,787	224,070	—	—	—	2	—	—
State	57,974	—	—	4,589	20	—	—	29	—	26,921
Other Governmental Agencies	—	119,390	—	—	—	—	—	283	—	—
Charges for Current Services	—	—	—	1,646	700	—	—	—	81,017,406	5,692
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	66,606,263	—
Other Revenues	10,178	—	2,007	89,376	—	—	12,047,403	—	1,890,153	22,599
<b>Total Revenues</b>	<b>2,613,546</b>	<b>133,510</b>	<b>69,096</b>	<b>618,885</b>	<b>2,007</b>	<b>11,205</b>	<b>12,049,162</b>	<b>2,437</b>	<b>153,285,161</b>	<b>112,249</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,087,946	104,688	100,072	118,264	—	—	—	—	1,233,229	30,207
Services and Supplies	391,686	26,264	9,415	156,158	744	36,389	11,400,734	3,259	60,666,216	66,304
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	99,256,961	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	4,565
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	146,257	—	—	419,617	—	—	—	—	—	—
Other Expenditures	93,533	—	—	—	—	—	—	—	7,623,587	62
<b>Total Expenditures</b>	<b>2,719,422</b>	<b>130,952</b>	<b>109,487</b>	<b>694,039</b>	<b>744</b>	<b>36,389</b>	<b>11,400,734</b>	<b>3,259</b>	<b>168,779,993</b>	<b>101,138</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(105,876)</b>	<b>2,558</b>	<b>(40,391)</b>	<b>(75,154)</b>	<b>1,263</b>	<b>(25,184)</b>	<b>648,428</b>	<b>(822)</b>	<b>(15,494,832)</b>	<b>11,111</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	24,971	—	—	—	—	—	—	—	—	—
Operating Transfers Out	185,226	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(160,255)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(266,131)</b>	<b>\$2,558</b>	<b>\$(40,391)</b>	<b>\$(75,154)</b>	<b>\$1,263</b>	<b>\$(25,184)</b>	<b>\$648,428</b>	<b>\$(822)</b>	<b>\$(15,494,832)</b>	<b>\$11,111</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Cypress Fire Protection District	Cypress Hill Cemetery District	Cypress Recreation and Park District	Daggett Community Services District	Daggett Community Services District	Daggett Community Services District	Davis Cemetery District	Davis Creek Cemetery District	Davis Creek Fire Protection District	Deer Creek Storm Water District (Tulare) Flood Control and Water Conservation
	Fire Protection	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Cemetery	Cemetery	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,302,059	\$1,994	\$2,592,903	\$29,494	\$2,949	\$41,291	\$121,730	\$3,994	\$6,834	\$24,206
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	42,987	4	66,198	110	11	155	71	82	161	11
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	61,350	82	80,229	140	14	195	29,287	710	230	1,958
Rents, Concessions, and Royalties	—	—	82,138	234	23	328	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	22,575	274	321,378	477	48	668	2,805	91	429	548
Other Governmental Agencies	—	—	—	143	14	3,000	—	—	—	—
Charges for Current Services	—	—	797,261	264	—	200	50,360	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	268,456	1,000	34,275	—	—	200	87,879	—	59,382	—
<b>Total Revenues</b>	<b>2,697,427</b>	<b>3,354</b>	<b>3,974,382</b>	<b>30,862</b>	<b>3,059</b>	<b>46,037</b>	<b>292,132</b>	<b>4,877</b>	<b>67,036</b>	<b>26,723</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	1,192,228	8,812	881	12,337	145,764	1,431	3,185	3,533
Services and Supplies	1,661,445	1,872	2,398,846	7,016	3,981	14,403	57,408	394	30,188	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	10,010	—	—	—	—	—	—
Interest Expense	—	—	—	2,513	—	—	—	—	—	—
Fixed Assets	47,553	—	7,612	—	—	1,296	27,502	—	4,631	—
Other Expenditures	—	—	—	—	—	—	—	—	—	7,638
<b>Total Expenditures</b>	<b>1,708,998</b>	<b>1,872</b>	<b>3,598,686</b>	<b>28,351</b>	<b>4,862</b>	<b>28,036</b>	<b>230,674</b>	<b>1,825</b>	<b>38,004</b>	<b>11,171</b>
<b>Revenues Over (Under) Expenditures</b>	<b>988,429</b>	<b>1,482</b>	<b>375,696</b>	<b>2,511</b>	<b>(1,803)</b>	<b>18,001</b>	<b>61,458</b>	<b>3,052</b>	<b>29,032</b>	<b>15,552</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	125,845	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	20,713	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>125,845</b>	<b>—</b>	<b>—</b>	<b>(20,713)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$988,429</b>	<b>\$1,482</b>	<b>\$501,541</b>	<b>\$2,511</b>	<b>\$(1,803)</b>	<b>\$(2,712)</b>	<b>\$61,458</b>	<b>\$3,052</b>	<b>\$29,032</b>	<b>\$15,552</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Deer Springs Fire Protection District	Del Norte County Flood Control District	Del Norte County Library	Del Norte Healthcare District	Del Norte Oaks Park Maintenance (Sacramento) Recreation and Park	Del Rey Community Services District	Del Rio Woods Recreation and Park District	Delano Mosquito Abatement District	Delta Fire Protection District (Sacramento) Fire Protection	Delta Fire Protection District (San Joaquin) Fire Protection
	Fire Protection	Flood Control and Water Conservation	Library Services	Health	Recreation and Park	Recreation and Park	Recreation and Park	Pest Control	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$227,899	\$39,110	\$121,122	\$299,131	\$2,579	\$28,154	\$36,445	\$537,788	\$104,347	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	58,576	—
Property Assessments	1,066,591	—	—	—	—	—	—	—	—	144,158
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	329	—	—	—	34	5	32	25,718	—	5,141
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	9,257	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	28,315	2,707	5,269	66,442	57	1,664	4,723	17,432	1,749	1,468
Rents, Concessions, and Royalties	—	—	—	—	—	3,562	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	16,998	—	—	8,277	—	—	—	—
State	3,420	2,682	127,512	15,235	57	705	521	10,891	2,039	—
Other Governmental Agencies	—	—	9,000	8,489	—	—	—	14,403	—	—
Charges for Current Services	—	—	12,863	—	—	—	—	—	28,835	4,634
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	494,458	9,588	129,080	70,465	—	—	—	10,035	—	—
<b>Total Revenues</b>	<b>1,821,012</b>	<b>54,087</b>	<b>431,101</b>	<b>459,762</b>	<b>2,727</b>	<b>42,367</b>	<b>41,721</b>	<b>616,267</b>	<b>195,546</b>	<b>155,401</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	55,800	—	227,924	66,946	—	13,570	114	417,801	—	61,774
Services and Supplies	1,289,280	11,735	153,072	194,792	3,099	—	17,596	153,272	2,119	50,133
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	13,149	—	1,686	—	—	—	—	36,488	—	—
Other Expenditures	—	28,853	—	114,416	—	41,013	—	—	—	65,375
<b>Total Expenditures</b>	<b>1,358,229</b>	<b>40,588</b>	<b>382,682</b>	<b>376,154</b>	<b>3,099</b>	<b>54,583</b>	<b>17,710</b>	<b>607,561</b>	<b>2,119</b>	<b>177,282</b>
<b>Revenues Over (Under) Expenditures</b>	<b>462,783</b>	<b>13,499</b>	<b>48,419</b>	<b>83,608</b>	<b>(372)</b>	<b>(12,216)</b>	<b>24,011</b>	<b>8,706</b>	<b>193,427</b>	<b>(21,881)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	184,614	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	240,800	—	—	—	—	135,350	—
Operating Transfers In	—	—	—	—	—	12,216	—	—	—	—
Operating Transfers Out	300,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(300,000)</b>	<b>—</b>	<b>—</b>	<b>(56,186)</b>	<b>—</b>	<b>12,216</b>	<b>—</b>	<b>—</b>	<b>(135,350)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$162,783</b>	<b>\$13,499</b>	<b>\$48,419</b>	<b>\$27,422</b>	<b>\$(372)</b>	<b>\$—</b>	<b>\$24,011</b>	<b>\$8,706</b>	<b>\$58,077</b>	<b>\$(21,881)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Delta Vector Control District	Denair Fire Protection District	Denair Lighting District	Deo Gloria Estates Lighting	Desert Resorts Regional Airport Authority	Desert Sands Unified School District Building Corporation	Desert Schools Self-Insurance Coachella Valley Unified School District	Diablo Community Services District	Diamond Springs/El Dorado Fire Protection District	Dinuba Memorial District
	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Financing or Constructing Facilities	Self Insurance	Police Protection and Personal Safety	Fire Protection	Memorial
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,038,717	\$70,801	\$2,948	\$—	\$—	\$—	\$—	\$192,352	\$1,764,002	\$48,292
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	6,497	2,324	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	507	2,054	88	—	—	—	—	—	33,539	20
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	41,809	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	1,050	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	56,445	2,529	(89)	29	830	762,914	74,471	6,780	10,992	2,112
Rents, Concessions, and Royalties	—	—	—	—	—	17,662,954	—	—	—	143,650
<b>Intergovernmental</b>										
Federal	—	95	4	—	—	—	—	—	—	—
State	22,578	1,596	67	—	—	—	—	2,958	31,778	1,053
Other Governmental Agencies	36,793	765	300	—	60,000	—	—	—	—	—
Charges for Current Services	12,600	30,260	—	—	—	—	5,644,197	174,158	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	205,841	1,216	—	—	—	—	—	15,000	42,317	17,900
<b>Total Revenues</b>	<b>1,373,481</b>	<b>109,316</b>	<b>9,815</b>	<b>2,353</b>	<b>60,830</b>	<b>18,425,868</b>	<b>5,718,668</b>	<b>392,298</b>	<b>1,924,437</b>	<b>213,027</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	751,174	—	—	—	—	—	—	—	1,202,865	85,864
Services and Supplies	267,661	69,372	15,898	3,449	54,213	—	7,453,763	329,244	417,120	111,340
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	15,710,000	—	—	—	—
Interest Expense	—	—	—	—	—	2,709,825	—	—	—	—
Fixed Assets	86,691	—	—	—	—	—	—	—	280,366	—
Other Expenditures	—	—	—	—	—	2,000	—	—	—	—
<b>Total Expenditures</b>	<b>1,105,526</b>	<b>69,372</b>	<b>15,898</b>	<b>3,449</b>	<b>54,213</b>	<b>18,421,825</b>	<b>7,453,763</b>	<b>329,244</b>	<b>1,900,351</b>	<b>197,204</b>
<b>Revenues Over (Under) Expenditures</b>	<b>267,955</b>	<b>39,944</b>	<b>(6,083)</b>	<b>(1,096)</b>	<b>6,617</b>	<b>4,043</b>	<b>(1,735,095)</b>	<b>63,054</b>	<b>24,086</b>	<b>15,823</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$267,955</b>	<b>\$39,944</b>	<b>\$(6,083)</b>	<b>\$(1,096)</b>	<b>\$6,617</b>	<b>\$4,043</b>	<b>\$(1,735,095)</b>	<b>\$63,054</b>	<b>\$24,086</b>	<b>\$15,823</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Disaster Recovery Joint Powers Agency	Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Discovery Bay West Parking District	District 10-Hallwood Community Services District	Dixon Fire Protection District	Dixon Resource Conservation District	Dixon Unified School Library	Dobbins Oregon House Fire Protection District	Donner Summit Public Utility District	Donner Summit Public Utility District
	Governmental Services	Land Reclamation and Levee Maintenance	Parking	Fire Protection	Fire Protection	Resource Conservation	Library Services	Fire Protection	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$30,691	\$—	\$75,326	\$295,095	\$50,419	\$191,792	\$11,604	\$—	\$105,307
Voter Approved Taxes	—	—	—	—	—	—	434,915	—	—	—
Property Assessments	—	—	16,870	—	—	—	—	48,263	—	27,400
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	101	366	2,384	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	150	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,525	—	155	6,851	3,262	4,232	24,541	10,511	635	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	468	—	321	7,072	832	30,252	929	—	951
Other Governmental Agencies	19,000	2	—	—	—	—	3,500	—	—	—
Charges for Current Services	—	—	—	—	—	79,424	12,109	—	358,739	197,004
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	15,000	116	26,597	18,687	—	248,167
<b>Total Revenues</b>	<b>20,525</b>	<b>31,161</b>	<b>17,025</b>	<b>82,498</b>	<b>320,429</b>	<b>135,274</b>	<b>724,072</b>	<b>92,378</b>	<b>359,374</b>	<b>578,829</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	1,280	—	60,220	160,411	—	239,322	239,323
Services and Supplies	10,723	33,797	42	52,220	344,108	137,491	255,352	35,500	125,436	109,280
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	12,000	—	—	—	—	—	—	—	—	—
Interest Expense	1,349	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	5,525	—	—	402,330
Other Expenditures	—	—	521	—	—	241	—	55,233	—	572
<b>Total Expenditures</b>	<b>24,072</b>	<b>33,797</b>	<b>563</b>	<b>53,500</b>	<b>344,108</b>	<b>197,952</b>	<b>421,288</b>	<b>90,733</b>	<b>364,758</b>	<b>751,505</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,547)</b>	<b>(2,636)</b>	<b>16,462</b>	<b>28,998</b>	<b>(23,679)</b>	<b>(62,678)</b>	<b>302,784</b>	<b>1,645</b>	<b>(5,384)</b>	<b>(172,676)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,547)</b>	<b>\$(2,636)</b>	<b>\$16,462</b>	<b>\$28,998</b>	<b>\$(23,679)</b>	<b>\$(62,678)</b>	<b>\$302,784</b>	<b>\$1,645</b>	<b>\$(5,384)</b>	<b>\$(172,676)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Dos Palos Cemetery District  Cemetery	Dos Palos Drainage District (Merced) Drainage and Drainage Maintenance	Douglas City Community Services District Fire Protection	Downey Cemetery District  Cemetery	Downieville Fire Protection District  Fire Protection	Doyle Fire Protection District  Fire Protection	Drainage District No. 1 (Butte)  Drainage and Drainage Maintenance	Drainage District No. 100 (Butte)  Drainage and Drainage Maintenance	Drainage District No. 2 (Butte)  Drainage and Drainage Maintenance	Drainage District No. 200 (Butte)  Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$57,378	\$—	\$4,150	\$34,283	\$25,032	\$19,180	\$12,831	\$66,059	\$1,031	\$11,007
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	140,119	—	—	—	—	64,369	119,323	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	445	—	1,532	—	163	21	110	2	17
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	29,084	2,936	58	16,909	7,966	775	7,707	8,695	234	488
Rents, Concessions, and Royalties	12,005	—	4,151	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	136	—	—	—	—	—	—	—	—	—
State	1,196	—	2,447	464	402	1,124	365	1,866	29	287
Other Governmental Agencies	—	—	1,848	—	7,461	—	—	—	—	—
Charges for Current Services	110,907	—	—	4,194	108,447	—	—	—	10,979	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	10,016	—	3,169	229	—	13,972	—	—
<b>Total Revenues</b>	<b>210,706</b>	<b>143,500</b>	<b>22,670</b>	<b>57,382</b>	<b>152,477</b>	<b>21,471</b>	<b>85,293</b>	<b>210,025</b>	<b>12,275</b>	<b>11,799</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	119,061	6,328	7,729	2,415	19,922	—	—	106,252	—	—
Services and Supplies	37,700	87,648	17,265	41,477	87,679	28,783	51,404	63,624	6,001	11,534
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	13,406	—	1,752	—	14,133	2,064	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>170,167</b>	<b>93,976</b>	<b>26,746</b>	<b>43,892</b>	<b>121,734</b>	<b>30,847</b>	<b>51,404</b>	<b>169,876</b>	<b>6,001</b>	<b>11,534</b>
<b>Revenues Over (Under) Expenditures</b>	<b>40,539</b>	<b>49,524</b>	<b>(4,076)</b>	<b>13,490</b>	<b>30,743</b>	<b>(9,376)</b>	<b>33,889</b>	<b>40,149</b>	<b>6,274</b>	<b>265</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$40,539</b>	<b>\$49,524</b>	<b>\$(4,076)</b>	<b>\$13,490</b>	<b>\$30,743</b>	<b>\$(9,376)</b>	<b>\$33,889</b>	<b>\$40,149</b>	<b>\$6,274</b>	<b>\$265</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Drainage Maintenance District No. 11 (Los Angeles) Drainage and Drainage Maintenance	Dublin San Ramon Service District Flood Control and Water Conservation	Dunlap Cemetery District Cemetery	Dunningan Fire Protection District Fire Protection	Dunsmuir Fire Protection District Fire Protection	Dunsmuir Recreation and Park District Recreation and Park	Durham Mosquito Abatement District Pest Control	Durham Recreation and Park District Recreation and Park	Eagleville Cemetery District Cemetery	Eagleville Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$756	\$74,835	\$26,042	\$59,004	\$45,519	\$215,970	\$5,745	\$6,326
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	12,136	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2	142	105	230	73	344	95	96
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	56	—	727	5,127	2,719	—	1,942	25,731	237	72
Rents, Concessions, and Royalties	—	—	—	—	—	9,325	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	16	1,860	821	1,957	1,279	62,197	128	172
Other Governmental Agencies	—	—	—	—	6,789	—	—	—	—	—
Charges for Current Services	—	—	1,418	—	—	—	—	165,409	150	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	20,000	40	47,190	2,053	81,295	163	—
<b>Total Revenues</b>	<b>56</b>	<b>—</b>	<b>2,919</b>	<b>101,964</b>	<b>48,652</b>	<b>117,706</b>	<b>50,866</b>	<b>550,946</b>	<b>6,518</b>	<b>6,666</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	12,135	9,785	45,799	34,386	326,601	2,004	1,256
Services and Supplies	—	—	1,567	49,491	13,756	70,629	13,739	215,240	1,438	1,911
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	13,027	—	—	—	—	—	—
Interest Expense	—	—	—	8,936	—	—	—	—	—	—
Fixed Assets	—	—	2,039	269,283	23,082	24,728	—	87,868	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>—</b>	<b>3,606</b>	<b>352,872</b>	<b>46,623</b>	<b>141,156</b>	<b>48,125</b>	<b>629,709</b>	<b>3,442</b>	<b>3,167</b>
<b>Revenues Over (Under) Expenditures</b>	<b>56</b>	<b>—</b>	<b>(687)</b>	<b>(250,908)</b>	<b>2,029</b>	<b>(23,450)</b>	<b>2,741</b>	<b>(78,763)</b>	<b>3,076</b>	<b>3,499</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	165,770	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	13,000	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	235,161	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(235,161)</b>	<b>—</b>	<b>178,770</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$56</b>	<b>\$(235,161)</b>	<b>\$(687)</b>	<b>\$(72,138)</b>	<b>\$2,029</b>	<b>\$(23,450)</b>	<b>\$2,741</b>	<b>\$(78,763)</b>	<b>\$3,076</b>	<b>\$3,499</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Eagleville Lighting District	East Bay - Delta Housing and Finance Agency	East Bay Municipal Utility District	East Bay Municipal Utility District	East Bay Regional Park District	East Bay Regional Park District	East Bay Regional Park District	East Bay Schools Insurance Group	East China Hill Community Services District	East Contra Costa Fire Protection District
	Lighting and Lighting Maintenance	Governmental Services	Fire Protection	Recreation and Park	Fire Protection	Police Protection and Personal Safety	Recreation and Park	Self Insurance	- Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$691	\$—	\$15,845,000	\$—	\$—	\$—	\$62,342,162	\$—	\$6,017	\$36,763
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	4,321,211	—	4,738	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	17	—	368,000	—	—	—	—	—	111	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	129,339	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2	398	—	—	—	—	994,770	47,662	406	—
Rents, Concessions, and Royalties	—	—	—	935,000	—	—	1,112,314	—	—	—
<b>Intergovernmental</b>										
Federal	—	47,893	—	—	—	—	101,738	—	—	189,000
State	15	—	256,000	—	—	—	984,540	—	108	—
Other Governmental Agencies	—	—	—	—	—	666,824	—	—	—	—
Charges for Current Services	—	274,874	—	—	—	—	6,164,855	—	—	367,114
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	2,890,400	—	—
Other Revenues	—	—	—	—	—	49,804	4,016,809	—	—	—
<b>Total Revenues</b>	<b>725</b>	<b>323,165</b>	<b>16,469,000</b>	<b>935,000</b>	<b>—</b>	<b>845,967</b>	<b>80,038,399</b>	<b>2,938,062</b>	<b>11,380</b>	<b>592,877</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	4,903,000	4,028,000	983,812	7,828,004	41,063,847	—	—	2,974,547
Services and Supplies	703	67,597	3,196,000	2,236,000	104,519	1,015,119	13,782,394	2,359,776	31,084	1,040,343
Self Insurance - Claims Paid	—	—	—	—	—	—	—	366,888	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	130,030	98,222	—	—	—
Interest Expense	—	—	—	—	—	58,945	39,964	—	—	11
Fixed Assets	—	—	39,420,000	9,412,000	39,591	115,501	1,538,409	—	—	282,933
Other Expenditures	—	—	—	—	—	—	650,529	—	—	400
<b>Total Expenditures</b>	<b>703</b>	<b>67,597</b>	<b>47,519,000</b>	<b>15,676,000</b>	<b>1,127,922</b>	<b>9,147,599</b>	<b>57,173,365</b>	<b>2,726,664</b>	<b>31,084</b>	<b>4,298,234</b>
<b>Revenues Over (Under) Expenditures</b>	<b>22</b>	<b>255,568</b>	<b>(31,050,000)</b>	<b>(14,741,000)</b>	<b>(1,127,922)</b>	<b>(8,301,632)</b>	<b>22,865,034</b>	<b>211,398</b>	<b>(19,704)</b>	<b>(3,705,357)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	6,977,000	1,127,922	8,301,632	1,130,843	—	—	—
Operating Transfers Out	—	—	2,345,000	—	—	—	15,844,266	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(2,345,000)</b>	<b>6,977,000</b>	<b>1,127,922</b>	<b>8,301,632</b>	<b>(14,713,423)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$22</b>	<b>\$255,568</b>	<b>\$(33,395,000)</b>	<b>\$(7,764,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,151,611</b>	<b>\$211,398</b>	<b>\$(19,704)</b>	<b>\$(3,705,357)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	East Contra Costa Regional Fee and Financing Authority	East County Fire Protection District	East County Fire Protection District	East Davis Fire Protection District	East Diablo Fire Protection District	East Kern Cemetery District	East Kern Health Care District	East Lake Resource Conservation District Resource Conservation	East Merced Resource Conservation District Resource Conservation	East Palo Alto Drainage Maintenance District (San Mateo) Drainage and Drainage Maintenance
	Streets and Roads - Construction and Maintenance	Ambulance Service	Fire Protection	Fire Protection	Fire Protection	Cemetery	Health			
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$517,204	\$334,364	\$3,567,718	\$113,795	\$128,796	\$11,433	\$4,151	\$14,928
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	93,756	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(273)	185	(24,479)	—	—	136	5	69
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	645,506	—	4,168	28,327	1,728	6,309	1,532	618	129	1,280
Rents, Concessions, and Royalties	—	—	—	—	—	—	50,227	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	128,458	—	—	—	—	—	88,408	—
State	—	—	7,686	3,609	87,885	1,732	1,855	141,217	85	176
Other Governmental Agencies	12,322,357	—	—	—	—	—	—	12,304	—	—
Charges for Current Services	—	—	—	—	13,388	62,543	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	707,088	—	6,412	—	—	—	179	—
<b>Total Revenues</b>	<b>12,967,863</b>	<b>—</b>	<b>1,364,331</b>	<b>460,241</b>	<b>3,652,652</b>	<b>184,379</b>	<b>182,410</b>	<b>165,708</b>	<b>92,957</b>	<b>16,453</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	720,407	—	1,175,679	94,274	40,300	13,641	1,329	—
Services and Supplies	80,819	—	602,776	398,148	292,292	60,141	56,706	5,999	94,945	14,976
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	83,908	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	9,188	—	—	—
Fixed Assets	—	—	405,336	—	53,612	20,430	—	—	—	—
Other Expenditures	8,851,118	—	—	1,300	—	—	—	165,729	—	—
<b>Total Expenditures</b>	<b>8,931,937</b>	<b>—</b>	<b>1,812,427</b>	<b>399,448</b>	<b>1,521,583</b>	<b>174,845</b>	<b>106,194</b>	<b>185,369</b>	<b>96,274</b>	<b>14,976</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,035,926</b>	<b>—</b>	<b>(448,096)</b>	<b>60,793</b>	<b>2,131,069</b>	<b>9,534</b>	<b>76,216</b>	<b>(19,661)</b>	<b>(3,317)</b>	<b>1,477</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	96,896	—	—	—	—	—	—	—
Operating Transfers Out	—	96,896	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(96,896)</b>	<b>96,896</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,035,926</b>	<b>\$(96,896)</b>	<b>\$(351,200)</b>	<b>\$60,793</b>	<b>\$2,131,069</b>	<b>\$9,534</b>	<b>\$76,216</b>	<b>\$(19,661)</b>	<b>\$(3,317)</b>	<b>\$1,477</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	East Stanislaus Resource Conservation District	East Vallejo Fire Protection District	East Valley Resource Conservation	East View Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Eastern Kern Resource Conservation District Resource Conservation	Eastern Plumas Park and Recreation	Eastern Plumas Rural Fire Protection District	Eastside Fire Protection District	Eastside Mosquito Abatement	Eastside Water District
	Resource Conservation	Fire Protection	Resource Conservation			Recreation and Park	Fire Protection	Fire Protection	Pest Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,581	\$186,920	\$84,715	\$3,261	\$11,838	\$—	\$34,533	\$1,365,431	\$1,311,242	\$—
Voter Approved Taxes	—	—	—	—	—	—	4,708	—	—	—
Property Assessments	—	—	—	4,752	—	—	—	459,006	—	102,651
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	47	525	—	(1)	817	—	125	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	889	2,094	3,270	100	139	57	285	3,092	78,186	4,178
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	6,239	—	—
<b>Intergovernmental</b>										
Federal	2	—	—	—	—	—	—	—	—	—
State	36	4,928	1,705	64	177	—	544	27,112	31,359	—
Other Governmental Agencies	—	—	1,118,095	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	243,339	—	200	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,788	—	4,479	—	369	8,000	7,122	—	14,014	175,690
<b>Total Revenues</b>	<b>7,343</b>	<b>194,467</b>	<b>1,212,264</b>	<b>8,176</b>	<b>256,679</b>	<b>8,057</b>	<b>47,517</b>	<b>1,860,880</b>	<b>1,434,801</b>	<b>282,519</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	489,596	—	35,690	—	11,998	—	702,253	—
Services and Supplies	10,734	193,055	758,312	8,101	207,529	—	54,746	1,699,400	449,094	291,792
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	93,585	—	—
Interest Expense	—	—	—	—	—	—	—	32,058	—	—
Fixed Assets	—	—	6,372	—	—	—	10,448	—	25,861	—
Other Expenditures	—	1,412	10,280	—	270	—	—	—	—	—
<b>Total Expenditures</b>	<b>10,734</b>	<b>194,467</b>	<b>1,264,560</b>	<b>8,101</b>	<b>243,489</b>	<b>—</b>	<b>77,192</b>	<b>1,825,043</b>	<b>1,177,208</b>	<b>291,792</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,391)</b>	<b>—</b>	<b>(52,296)</b>	<b>75</b>	<b>13,190</b>	<b>8,057</b>	<b>(29,675)</b>	<b>35,837</b>	<b>257,593</b>	<b>(9,273)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,391)</b>	<b>\$—</b>	<b>\$(52,296)</b>	<b>\$75</b>	<b>\$13,190</b>	<b>\$8,057</b>	<b>\$(29,675)</b>	<b>\$35,837</b>	<b>\$257,593</b>	<b>\$(9,273)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ebbetts Pass Fire Protection District	Ebbetts Pass Veterans Memorial District	Eden Township Hospital District	Edgemont Community Services District	Eel-Russian River Commission	El Cerrito Drainage District (Sutter)	El Dorado County Air Pollution Control	El Dorado County Bond Authority	El Dorado County Fire Protection District	El Dorado County Resource Conservation District Resource Conservation
	Fire Protection	Memorial	Health	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Drainage and Drainage Maintenance	Air Pollution Control	Financing or Constructing Facilities	Fire Protection	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,105,102	\$37,283	\$—	\$7,898	\$—	\$524	\$—	\$—	\$5,096,755	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	336,897	—	—	—	—	—	—	—	557,066	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	709	—	—	—	—	—	—
Prior Year and Penalties	698	23	—	55	—	—	—	—	104,743	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	276,771	—	361,172	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	10,000	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	32,407	2,731	4,640,558	1,064	—	10	19,967	—	59,682	784
Rents, Concessions, and Royalties	—	2,870	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	49,929	1,327	—	172	—	11	785,869	—	191,732	226,784
Other Governmental Agencies	—	—	—	—	4,500	—	—	—	—	42,488
Charges for Current Services	173,287	—	—	20,442	—	—	—	—	6,444	4,562
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,478	—	—	—	—	3,755	—	2,571	—
<b>Total Revenues</b>	<b>1,698,320</b>	<b>45,712</b>	<b>4,640,558</b>	<b>30,340</b>	<b>4,500</b>	<b>545</b>	<b>1,096,362</b>	<b>—</b>	<b>6,380,165</b>	<b>274,618</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,298,163	22,592	—	—	—	—	487,996	—	4,477,860	55,166
Services and Supplies	201,173	27,572	390,393	11,409	4,584	524	510,982	75,631	748,684	200,383
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	158,645	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	161,053	6,839	—	—	—	—	14	—	80,364	—
Other Expenditures	—	4,194	—	19,062	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,660,389</b>	<b>61,197</b>	<b>390,393</b>	<b>30,471</b>	<b>4,584</b>	<b>524</b>	<b>998,992</b>	<b>75,631</b>	<b>5,465,553</b>	<b>255,549</b>
<b>Revenues Over (Under) Expenditures</b>	<b>37,931</b>	<b>(15,485)</b>	<b>4,250,165</b>	<b>(131)</b>	<b>(84)</b>	<b>21</b>	<b>97,370</b>	<b>(75,631)</b>	<b>914,612</b>	<b>19,069</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	75,631	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	100,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,631</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$37,931</b>	<b>\$(15,485)</b>	<b>\$4,250,165</b>	<b>\$99,869</b>	<b>\$(84)</b>	<b>\$21</b>	<b>\$97,370</b>	<b>\$—</b>	<b>\$914,612</b>	<b>\$19,069</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	El Dorado County Risk Management Authority	El Dorado County Water Agency	El Dorado County-City of Placerville-City of South Lake Tahoe Governmental Services	El Dorado Hills Community Services District	El Dorado Hills Community Services District	El Dorado Hills Community Services District	El Dorado Hills County Water District	El Granada Lighting District	El Macero County Service Area (Yolo)	El Macero County Service Area (Yolo)
	Self Insurance	Flood Control and Water Conservation	Governmental Services	Governmental Services	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,370,214	\$—	\$—	\$—	\$2,478,146	\$5,770,729	\$32,819	\$248	\$19,956
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	103,287	628,224	—	2,363,262	—	1,636	131,588
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	25,790	—	—	—	1,309	321,238	138	—	5
Licenses, Permits, and Franchises	—	—	—	—	—	236,512	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	165,166	41,998	878	56,028	22,836	19,428	185,006	13,101	76	6,149
Rents, Concessions, and Royalties	—	—	—	—	—	113,548	—	—	—	—
<b>Intergovernmental</b>										
Federal	6,300	—	—	—	—	—	—	—	—	—
State	—	27,399	—	—	—	42,884	108,666	325	4	324
Other Governmental Agencies	—	—	—	2,152,023	—	—	—	—	—	8
Charges for Current Services	—	181,971	—	30,866	—	773,671	—	—	—	—
Self Insurance Contributions and Claim Adjustments	23,880,987	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	174,605	818	6,064	86,843	694,777	—	—	—
<b>Total Revenues</b>	<b>24,052,453</b>	<b>1,647,372</b>	<b>175,483</b>	<b>2,343,022</b>	<b>657,124</b>	<b>3,752,341</b>	<b>9,443,678</b>	<b>46,383</b>	<b>1,964</b>	<b>158,030</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	468,708	323,095	—	93,230	54,103	1,858,610	5,044,939	—	—	—
Services and Supplies	5,262,877	1,804,303	—	135,540	305,524	1,147,349	560,506	12,116	2,147	66,397
Self Insurance - Claims Paid	16,749,387	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	62,878	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	3,247	15,538	—	—	48,578	117,620	1,163,633	—	—	84,727
Other Expenditures	—	—	174,567	—	—	—	—	—	—	21,588
<b>Total Expenditures</b>	<b>22,484,219</b>	<b>2,142,936</b>	<b>174,567</b>	<b>228,770</b>	<b>408,205</b>	<b>3,186,457</b>	<b>6,769,078</b>	<b>12,116</b>	<b>2,147</b>	<b>172,712</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,568,234</b>	<b>(495,564)</b>	<b>916</b>	<b>2,114,252</b>	<b>248,919</b>	<b>565,884</b>	<b>2,674,600</b>	<b>34,267</b>	<b>(183)</b>	<b>(14,682)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	21,589
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	5,930	39,648	—	—	183	—
Operating Transfers Out	—	—	—	1,767,447	—	59,145	—	—	—	6,907
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,767,447)</b>	<b>5,930</b>	<b>(19,497)</b>	<b>—</b>	<b>—</b>	<b>183</b>	<b>14,682</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,568,234</b>	<b>\$(495,564)</b>	<b>\$916</b>	<b>\$346,805</b>	<b>\$254,849</b>	<b>\$546,387</b>	<b>\$2,674,600</b>	<b>\$34,267</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	El Macero County Service Area (Yolo)	El Medio Fire Protection District	El Monte Cable Television Community Access Corporation Television Translator Station Facilities	El Rancho Simi Pioneer Cemetery District	Elk Community Services District	Elk Creek Cemetery District	Elk Creek Community Services District	Elk Creek Community Services District	Elk Creek Fire Protection District	Elk Grove Community Services District
	Streets and Roads - Construction and Maintenance	Fire Protection		Cemetery	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$94,271	\$—	\$42,515	\$20,732	\$6,186	\$—	\$—	\$8,529	\$14,728,984
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	22,487	—	—	—	7,480	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	813	—	—	—	—	—
Prior Year and Penalties	—	156	—	—	108	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	2,304
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,591	3,126	5,387	230	557	948	150	172	1,535	566,607
Rents, Concessions, and Royalties	—	—	6,024	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	32,529
State	—	2,672	—	545	567	115	—	—	827	539,513
Other Governmental Agencies	—	—	163,475	3,216	—	—	—	—	—	—
Charges for Current Services	—	151,335	—	116,538	6,569	2,615	80	—	—	2,664,047
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,035	—	—	62,259	—	—	—	858	217,492
<b>Total Revenues</b>	<b>5,591</b>	<b>254,595</b>	<b>174,886</b>	<b>163,044</b>	<b>114,092</b>	<b>9,864</b>	<b>230</b>	<b>172</b>	<b>19,229</b>	<b>18,751,476</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	156,312	347	—	—	3,806	—	—	2,160	10,936,841
Services and Supplies	—	73,281	9,165	117,507	12,346	7,027	1,125	—	8,391	2,138,112
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	20,163	—	—	8,488	—	—	—	4,000	423,150
Interest Expense	—	5,011	—	—	1,227	—	—	—	380	214,711
Fixed Assets	—	1,007	—	—	139,225	—	—	—	—	306,075
Other Expenditures	—	—	—	—	20,515	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>255,774</b>	<b>9,512</b>	<b>117,507</b>	<b>181,801</b>	<b>10,833</b>	<b>1,125</b>	<b>—</b>	<b>14,931</b>	<b>14,018,889</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,591</b>	<b>(1,179)</b>	<b>165,374</b>	<b>45,537</b>	<b>(67,709)</b>	<b>(969)</b>	<b>(895)</b>	<b>172</b>	<b>4,298</b>	<b>4,732,587</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	75,000	—	—	—	—	15,790
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	3,600,592
Operating Transfers Out	5,591	—	—	—	—	—	—	—	—	196,174
<b>Total Other Financing Sources (Uses)</b>	<b>(5,591)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>75,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,420,208</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,179)</b>	<b>\$165,374</b>	<b>\$45,537</b>	<b>\$7,291</b>	<b>\$(969)</b>	<b>\$(895)</b>	<b>\$172</b>	<b>\$4,298</b>	<b>\$8,152,795</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Elk Grove Community Services District	Elk Grove-Cosumnes Cemetery District	Elkhorn Fire Protection District	Elkhorn Maintenance District (San Joaquin)	Elmira Street Lighting District	Elsinore - Murrieta - Anza Resource Conservation District	Elsinore Valley Cemetery District	Emerald Lake Lighting District	Empire Lighting District	Employment Risk Management Authority (ERMA)
	Recreation and Park	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$310,820	\$16,238	\$2,628	\$5,719	\$—	\$426,499	\$106,217	\$7,758	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	5,624,222	—	—	1,168	—	—	—	—	1,332	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	3,676	4	(1)	8	—	—	443	236	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	134,539	16,625	1,868	198	1,674	—	4,365	35,823	149	59,555
Rents, Concessions, and Royalties	273,289	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	10	—
State	—	6,870	60	52	89	11,942	6,463	1,055	176	—
Other Governmental Agencies	15,065	—	—	—	—	—	—	—	1,481	—
Charges for Current Services	2,546,904	70,375	—	—	—	10,000	107,555	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	2,427,211
Other Revenues	13,703,584	11,719	—	—	—	1,451	—	—	—	—
<b>Total Revenues</b>	<b>22,297,603</b>	<b>420,085</b>	<b>18,170</b>	<b>4,045</b>	<b>7,490</b>	<b>23,393</b>	<b>544,882</b>	<b>143,538</b>	<b>11,142</b>	<b>2,486,766</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,413,676	140,955	1,370	—	—	—	245,532	—	—	—
Services and Supplies	4,192,848	102,140	10,664	3,831	18,673	14,158	83,071	31,174	14,914	489,603
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	2,944,874
<b>Debt Service</b>										
Retirement of Long-Term Debt	87,964	—	—	—	—	—	—	—	—	—
Interest Expense	23,998	—	—	—	—	—	—	—	—	—
Fixed Assets	11,429,192	120,193	3,902	—	—	—	12,163	—	—	—
Other Expenditures	—	—	—	—	26	—	—	—	—	—
<b>Total Expenditures</b>	<b>19,147,678</b>	<b>363,288</b>	<b>15,936</b>	<b>3,831</b>	<b>18,699</b>	<b>14,158</b>	<b>340,766</b>	<b>31,174</b>	<b>14,914</b>	<b>3,434,477</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,149,925</b>	<b>56,797</b>	<b>2,234</b>	<b>214</b>	<b>(11,209)</b>	<b>9,235</b>	<b>204,116</b>	<b>112,364</b>	<b>(3,772)</b>	<b>(947,711)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	275,500	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,308,811	—	—	—	—	—	—	—	—	—
Operating Transfers Out	4,654,533	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(3,070,222)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$79,703</b>	<b>\$56,797</b>	<b>\$2,234</b>	<b>\$214</b>	<b>\$(11,209)</b>	<b>\$9,235</b>	<b>\$204,116</b>	<b>\$112,364</b>	<b>\$(3,772)</b>	<b>\$(947,711)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Enchanted Hills Drainage Maintenance District (San Mateo)	Enchanted Hills Lighting Maintenance District (San Mateo)	Encinitas Union School District Educational Facilities Corporation Financing or Constructing Facilities	Escalon Cemetery District	Escalon Consolidated Fire Protection District	Eshom Valley Cemetery District	Esparto Community Services District	Esparto Fire Protection District	Estero Municipal Improvement District	Estero Municipal Improvement District
	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance		Cemetery	Fire Protection	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$998	\$4,750	\$—	\$25,106	\$186,101	\$7,220	\$—	\$70,815	\$3,171,497	\$4,757,245
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	53,979	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5	21	—	—	—	3	—	104	15,994	23,991
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	30,100	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	266	2,390	33,328	62,907	164	1,171	—	9,318	39,604	59,407
Rents, Concessions, and Royalties	—	—	2,294,968	5,525	—	—	—	—	312,467	468,699
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	10	47	—	495	3,707	152	—	3,636	46,351	69,527
Other Governmental Agencies	—	—	—	—	104	—	—	—	—	—
Charges for Current Services	—	—	—	150,506	430,679	2,912	15,650	250	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	15,745	—	792	—	3,173	330,513	495,769
<b>Total Revenues</b>	<b>1,279</b>	<b>7,208</b>	<b>2,328,296</b>	<b>260,284</b>	<b>620,755</b>	<b>12,250</b>	<b>15,650</b>	<b>171,375</b>	<b>3,916,426</b>	<b>5,874,638</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	2,753	—	87,112	300,294	5,071	—	60,539	—	—
Services and Supplies	30	—	988,947	48,542	171,563	7,397	12,986	42,768	3,809,601	5,714,401
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	2,240,000	—	—	—	—	—	—	—
Interest Expense	—	—	77,457	—	591	—	—	—	—	—
Fixed Assets	—	—	—	2,186	10,530	—	—	27,630	—	—
Other Expenditures	—	—	—	90	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>30</b>	<b>2,753</b>	<b>3,306,404</b>	<b>137,930</b>	<b>482,978</b>	<b>12,468</b>	<b>12,986</b>	<b>130,937</b>	<b>3,809,601</b>	<b>5,714,401</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,249</b>	<b>4,455</b>	<b>(978,108)</b>	<b>122,354</b>	<b>137,777</b>	<b>(218)</b>	<b>2,664</b>	<b>40,438</b>	<b>106,825</b>	<b>160,237</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	1,914,709	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	2,664	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>1,914,709</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,664)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,249</b>	<b>\$4,455</b>	<b>\$936,601</b>	<b>\$122,354</b>	<b>\$137,777</b>	<b>\$(218)</b>	<b>\$—</b>	<b>\$40,438</b>	<b>\$106,825</b>	<b>\$160,237</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Etna Cemetery District	Excelsior-Kings River Resource Conservation District	Exeter District Ambulance	Exeter Memorial District	Exeter Public Cemetery District	Fair Oaks Cemetery District	Fair Oaks Recreation and Park District	Fairhaven Industrial Fire Protection District	Fairview Acres Lighting District	Fairview Cemetery District
	Cemetery	Resource Conservation	Ambulance Service	Memorial	Cemetery	Cemetery	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,787	\$—	\$131,606	\$122,123	\$31,938	\$140,758	\$929,147	\$41,228	\$1,292	\$27,927
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,455	—	—	—	—	—	376,654	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	43	—	64	60	—	1,796	—	3,431	—	4
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,553	1,157	9,026	10,774	13,974	43,619	529	760	—	2,474
Rents, Concessions, and Royalties	—	—	—	18,602	—	—	103,675	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	18
State	778	—	2,918	2,679	711	3,072	225,950	768	22	539
Other Governmental Agencies	—	—	—	—	706	—	179,393	—	—	—
Charges for Current Services	—	—	768,858	—	246,499	330,681	281,971	—	—	13,893
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,169	—	19,135	2,187	—	11,566	19,841	—	—	—
<b>Total Revenues</b>	<b>26,785</b>	<b>1,157</b>	<b>931,607</b>	<b>156,425</b>	<b>293,828</b>	<b>531,492</b>	<b>2,117,160</b>	<b>46,187</b>	<b>1,314</b>	<b>44,855</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,820	2,437	632,330	82,976	145,889	244,991	854,957	—	—	22,581
Services and Supplies	6,449	2,273	297,901	82,502	82,620	143,066	915,968	291,355	897	18,508
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	50,694	—	—	—	—	—	—	—
Interest Expense	—	—	10,316	—	—	—	2,562	—	—	—
Fixed Assets	—	—	3,674	7,434	33,314	32,018	563,395	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>21,269</b>	<b>4,710</b>	<b>994,915</b>	<b>172,912</b>	<b>261,823</b>	<b>420,075</b>	<b>2,336,882</b>	<b>291,355</b>	<b>897</b>	<b>41,089</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,516</b>	<b>(3,553)</b>	<b>(63,308)</b>	<b>(16,487)</b>	<b>32,005</b>	<b>111,417</b>	<b>(219,722)</b>	<b>(245,168)</b>	<b>417</b>	<b>3,766</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,516</b>	<b>\$(3,553)</b>	<b>\$(63,308)</b>	<b>\$(16,487)</b>	<b>\$32,005</b>	<b>\$111,417</b>	<b>\$(219,722)</b>	<b>\$(245,168)</b>	<b>\$417</b>	<b>\$3,766</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fairview Fire Protection District	Fairview Tract Lighting District	Fall River Mills Cemetery District	Fall River Mills Fire Protection District	Fall River Resource Conservation District	Fallen Leaf Lake Community Services District	Fallen Leaf Lake Community Services District	Farmington Fire Protection District	Farmington Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Feather River Recreation and Park District
	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Resource Conservation	Fire Protection	Recreation and Park	Fire Protection		Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,750,891	\$2,764	\$9,878	\$53,117	\$13,921	\$15,243	\$—	\$151,300	\$1,112	\$887,221
Voter Approved Taxes	88,517	—	—	—	—	—	—	—	—	—
Property Assessments	20,520	1,618	—	—	—	58,413	—	—	444	164,813
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8,856	86	14	103	112	315	—	(40)	—	11,044
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	52,518	61	562	4,424	2,021	1,814	84	1,969	70	7,879
Rents, Concessions, and Royalties	—	—	—	—	500	—	36,747	—	—	—
<b>Intergovernmental</b>										
Federal	—	4	3,000	—	29,406	—	—	—	—	—
State	23,860	64	687	1,240	225,703	260	—	23,764	20	372,299
Other Governmental Agencies	—	759	—	—	—	44,354	—	—	—	6,217
Charges for Current Services	—	—	—	4,662	—	—	—	719	—	220,136
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	21,014	—	10,268	13,284	4,011	1,477	—	—
<b>Total Revenues</b>	<b>1,945,162</b>	<b>5,356</b>	<b>35,155</b>	<b>63,546</b>	<b>281,931</b>	<b>133,683</b>	<b>40,842</b>	<b>179,189</b>	<b>1,646</b>	<b>1,669,609</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	10,643	26,217	73,087	54,750	19,873	33,436	—	727,125
Services and Supplies	1,371,297	5,380	5,678	28,203	164,534	58,073	14,357	75,787	1,608	382,254
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	8,387	—	—	—
Interest Expense	—	—	—	—	—	—	442	—	—	5,123
Fixed Assets	—	—	—	9,063	2,382	794	—	46,501	—	238,217
Other Expenditures	125,504	—	30	—	—	—	—	—	—	5,011
<b>Total Expenditures</b>	<b>1,496,801</b>	<b>5,380</b>	<b>16,351</b>	<b>63,483</b>	<b>240,003</b>	<b>113,617</b>	<b>43,059</b>	<b>155,724</b>	<b>1,608</b>	<b>1,357,730</b>
<b>Revenues Over (Under) Expenditures</b>	<b>448,361</b>	<b>(24)</b>	<b>18,804</b>	<b>63</b>	<b>41,928</b>	<b>20,066</b>	<b>(2,217)</b>	<b>23,465</b>	<b>38</b>	<b>311,879</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	4,011	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	4,011	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,011</b>	<b>(4,011)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$448,361</b>	<b>\$(24)</b>	<b>\$18,804</b>	<b>\$63</b>	<b>\$41,928</b>	<b>\$24,077</b>	<b>\$(6,228)</b>	<b>\$23,465</b>	<b>\$38</b>	<b>\$311,879</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Feather River Resource Conservation District	Feather Water District	Felton Fire Protection District	Ferndale Fire Protection District	Fieldbrook Community Services District	Fig Garden Fire Protection District	Fig Garden Police Protection District	Fillmore-Piru Memorial District	Fire Agencies Insurance Risk Authority	Fire Districts Association of California Fire Agency Self-Insurance System Self Insurance
	Resource Conservation	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Police Protection and Personal Safety	Memorial	Governmental Services	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$422,339	\$87,553	\$28,010	\$389,691	\$112,260	\$53,357	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	32,744	—	31,993	15,402	161,804	165,075	26,049	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,578	119	1,234	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	1,875	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,107	—	4,909	6,575	2,116	8,864	10,423	518	73,404	395,989
Rents, Concessions, and Royalties	—	—	7,410	—	—	—	—	61,646	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	27	—	—	—
State	—	—	7,358	2,486	5,279	9,013	2,539	172	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	1,800	—	8,301	1,884,901	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	9,523,878
Other Revenues	1,021	—	21,158	80,273	—	—	—	—	—	3,396
<b>Total Revenues</b>	<b>2,128</b>	<b>32,744</b>	<b>463,174</b>	<b>211,458</b>	<b>50,926</b>	<b>572,406</b>	<b>290,324</b>	<b>151,918</b>	<b>1,958,305</b>	<b>9,923,263</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	189,252	25,025	1,374	—	—	86,071	—	—
Services and Supplies	10,872	6,771	145,684	54,157	33,204	506,227	352,494	68,156	1,491,216	1,081,831
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	5,977,492
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	8,236	—	—	—	—	—	11,707	—	—
Interest Expense	—	1,968	—	—	1,302	—	—	428	—	—
Fixed Assets	—	—	171,845	—	—	65,139	—	2,084	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>10,872</b>	<b>16,975</b>	<b>506,781</b>	<b>79,182</b>	<b>35,880</b>	<b>571,366</b>	<b>352,494</b>	<b>168,446</b>	<b>1,491,216</b>	<b>7,059,323</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,744)</b>	<b>15,769</b>	<b>(43,607)</b>	<b>132,276</b>	<b>15,046</b>	<b>1,040</b>	<b>(62,170)</b>	<b>(16,528)</b>	<b>467,089</b>	<b>2,863,940</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	75,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(75,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(8,744)</b>	<b>\$15,769</b>	<b>\$(43,607)</b>	<b>\$132,276</b>	<b>\$15,046</b>	<b>\$(73,960)</b>	<b>\$(62,170)</b>	<b>\$(16,528)</b>	<b>\$467,089</b>	<b>\$2,863,940</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fire Protection Service Area No. 1	Firebaugh Resource Conservation District	Firehouse Community Park Agency	FIRST 5 Santa Clara County	Flood Control Maintenance Area District No. 4	Flood Control Maintenance Area No. 1	Flood Control Maintenance Area No. 12	Flood Control Maintenance Area No. 13	Flood Control Maintenance Area No. 16	Flood Control Maintenance Area No. 17
	Fire Protection	Flood Control and Water Conservation	Recreation and Park	Local and Regional Planning or Development	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,167,513	\$—	\$—	\$—	\$10,964	\$—	\$16	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	40,542	200,037	79,887	221,902	257,774	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,925	—	—	—	8	—	2	—	5,630	—
Licenses, Permits, and Franchises	37,201	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	565	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25,553	19	—	2,221,765	257	196	66	—	835	480
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	7,297	—	—	—	—	2,612	—	—	—	—
State	102,869	—	7,950	1,800,000	1,749	—	—	—	—	—
Other Governmental Agencies	32,815	—	—	—	10	—	1,820	—	—	—
Charges for Current Services	595,969	—	—	—	—	—	—	—	—	89,365
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	88,882	—	1,825	23,249,325	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,066,589</b>	<b>19</b>	<b>9,775</b>	<b>27,271,090</b>	<b>53,530</b>	<b>202,845</b>	<b>81,791</b>	<b>221,902</b>	<b>264,239</b>	<b>89,845</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	395,796	—	—	3,866,299	—	—	—	—	—	—
Services and Supplies	2,839,488	—	19,294	1,830,399	84,153	208,817	84,636	248,935	47,075	108,088
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	113,978	—	—	—	—	—	—	—	—	—
Interest Expense	83,834	—	—	—	—	—	—	—	—	—
Fixed Assets	1,007,888	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	12,080,587	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,440,984</b>	<b>—</b>	<b>19,294</b>	<b>17,777,285</b>	<b>84,153</b>	<b>208,817</b>	<b>84,636</b>	<b>248,935</b>	<b>47,075</b>	<b>108,088</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,374,395)</b>	<b>19</b>	<b>(9,519)</b>	<b>9,493,805</b>	<b>(30,623)</b>	<b>(5,972)</b>	<b>(2,845)</b>	<b>(27,033)</b>	<b>217,164</b>	<b>(18,243)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	1,896,212	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,896,212</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(478,183)</b>	<b>\$19</b>	<b>\$(9,519)</b>	<b>\$9,493,805</b>	<b>\$(30,623)</b>	<b>\$(5,972)</b>	<b>\$(2,845)</b>	<b>\$(27,033)</b>	<b>\$217,164</b>	<b>\$(18,243)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Flood Control Maintenance Area No. 3 Flood Control and Water Conservation	Flood Control Maintenance Area No. 5 Flood Control and Water Conservation	Flood Control Maintenance Area No. 7 Flood Control and Water Conservation	Flood Control Maintenance Area No. 9 Flood Control and Water Conservation	Florin Resource Conservation District Resource Conservation	Florin-Elder Creek Cemetery District Cemetery	Folsom Public Financing Authority Financing or Constructing Facilities	Foothill Fire Protection District (Calaveras) Fire Protection	Foothill Fire Protection District (Yuba) Fire Protection	Forest Falls Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$3	\$—	\$—	\$24,869	\$—	\$98,689	\$—	\$149,393
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	84,390	104,236	109,414	578,606	—	—	—	—	90,837	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	342	—	157	—	—	327	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	521	—	2,285	983	1,705	3,281	385,164	1,214	3,746	1,640
Rents, Concessions, and Royalties	—	—	—	—	7,799	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	549	—	5,534	5,803	3,113
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	2,673	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	1,030,690	46,972	24,223	—
<b>Total Revenues</b>	<b>85,253</b>	<b>104,236</b>	<b>111,859</b>	<b>579,589</b>	<b>9,504</b>	<b>29,026</b>	<b>1,415,854</b>	<b>155,082</b>	<b>124,609</b>	<b>154,146</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	9,803	—	53,570
Services and Supplies	52,324	334,030	118,168	740,503	23,800	12,118	—	69,182	70,477	77,431
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	2,395,000	26,275	16,514	—
Interest Expense	—	—	—	—	—	—	4,014,370	5,692	1,647	—
Fixed Assets	—	—	—	—	—	—	—	244,904	—	16,390
Other Expenditures	—	—	—	—	33,676	—	300,332	—	—	—
<b>Total Expenditures</b>	<b>52,324</b>	<b>334,030</b>	<b>118,168</b>	<b>740,503</b>	<b>57,476</b>	<b>12,118</b>	<b>6,709,702</b>	<b>355,856</b>	<b>88,638</b>	<b>147,391</b>
<b>Revenues Over (Under) Expenditures</b>	<b>32,929</b>	<b>(229,794)</b>	<b>(6,309)</b>	<b>(160,914)</b>	<b>(47,972)</b>	<b>16,908</b>	<b>(5,293,848)</b>	<b>(200,774)</b>	<b>35,971</b>	<b>6,755</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	722,693	—	3,058,677	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>722,693</b>	<b>—</b>	<b>3,058,677</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$32,929</b>	<b>\$(229,794)</b>	<b>\$(6,309)</b>	<b>\$(160,914)</b>	<b>\$674,721</b>	<b>\$16,908</b>	<b>\$(2,235,171)</b>	<b>\$(200,774)</b>	<b>\$35,971</b>	<b>\$6,755</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Foresthill Fire Protection District	Forestville Fire Protection District	Forestville Lighting District	Fort Bragg Rural Fire Protection District	Fort Dick Fire Protection District	Fort Jones Cemetery District	Fortuna Cemetery District	Fortuna Fire Protection District	Fortuna Public Improvement Corporation Financing or Constructing Facilities	Forty-Niner Fire Protection District
	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Cemetery	Cemetery	Fire Protection		Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$243,703	\$581,690	\$9,431	\$112,869	\$74,115	\$39,659	\$15,055	\$211,607	\$—	\$297,703
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	113,515	128,365	—	4,101	9,295	—	—	78,043	—	194,946
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	491	8	209	—	159	511	6,776	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	22,755	15,699	2,692	3,349	1,695	1,285	1,292	61,253	—	3,693
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	25,856	—	—	—	—	1,324
State	3,574	8,464	127	2,150	8,373	2,998	697	6,432	—	50,139
Other Governmental Agencies	—	2,519	—	—	—	—	—	—	—	—
Charges for Current Services	11,390	—	—	104,344	—	—	108,839	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	86,971	—	—	5,292	3,594	8,630	—	1,029	—	151,512
<b>Total Revenues</b>	<b>481,908</b>	<b>737,228</b>	<b>12,258</b>	<b>232,314</b>	<b>122,928</b>	<b>52,731</b>	<b>126,394</b>	<b>365,140</b>	<b>—</b>	<b>699,317</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	28,055	425,726	—	—	39,206	42,717	54,115	13,600	—	404,402
Services and Supplies	178,550	202,538	7,173	2,578	69,135	9,252	45,362	93,084	—	142,598
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	24,367	—	—	—	—	—	—	—	50,500	—
Interest Expense	8,350	—	—	—	—	—	—	—	—	—
Fixed Assets	541,718	86,029	—	99,668	—	582	13,387	126,383	—	1,981
Other Expenditures	—	—	—	276,410	—	—	—	—	—	108,301
<b>Total Expenditures</b>	<b>781,040</b>	<b>714,293</b>	<b>7,173</b>	<b>378,656</b>	<b>108,341</b>	<b>52,551</b>	<b>112,864</b>	<b>233,067</b>	<b>50,500</b>	<b>657,282</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(299,132)</b>	<b>22,935</b>	<b>5,085</b>	<b>(146,342)</b>	<b>14,587</b>	<b>180</b>	<b>13,530</b>	<b>132,073</b>	<b>(50,500)</b>	<b>42,035</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	209,050	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	5,000	50,500	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>209,050</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,000</b>	<b>50,500</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(90,082)</b>	<b>\$22,935</b>	<b>\$5,085</b>	<b>\$(146,342)</b>	<b>\$14,587</b>	<b>\$180</b>	<b>\$13,530</b>	<b>\$137,073</b>	<b>\$—</b>	<b>\$42,035</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fowler Cemetery District	Fremont Family Resources Center Corporation	Fremont Social Services Financing Authority	French Camp-McKinley Fire Protection District	Fresno Area Self-Insurance Benefits Organization	Fresno County Fire Protection District	Fresno County-Self Insurance Group	Fresno Metropolitan Flood Control District	Fresno Mosquito and Vector Control District	Fresno-Madera Agency On Aging
	Cemetery	Governmental Services	Governmental Services	Fire Protection	Self Insurance	Fire Protection	Self Insurance	Flood Control and Water Conservation	Pest Control	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$110,810	\$—	\$—	\$307,885	\$—	\$9,155,090	\$—	\$4,121,248	\$660,901	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	237,078	—	—	—	7,170,362	163,340	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	89,377	—	28,469	—	8,833	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	12,611	196	81,671	11,442	53,654	133,502	323,713	763,568	41,092	1,701
Rents, Concessions, and Royalties	3,841	—	—	—	—	—	—	72,909	—	636,557
<b>Intergovernmental</b>										
Federal	30	—	—	—	—	—	—	—	—	4,406,374
State	2,862	—	—	6,396	—	209,306	—	1,197,888	16,057	964,684
Other Governmental Agencies	3,272	—	—	—	—	1,038,394	—	—	—	107,839
Charges for Current Services	127,466	—	—	—	—	—	—	742,730	11,176	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	11,438,806	—	4,779,649	—	—	—
Other Revenues	—	32,100	—	19,743	71,787	271,077	—	6,445,654	—	709,222
<b>Total Revenues</b>	<b>260,892</b>	<b>32,296</b>	<b>81,671</b>	<b>671,921</b>	<b>11,564,247</b>	<b>10,835,838</b>	<b>5,103,362</b>	<b>20,523,192</b>	<b>892,566</b>	<b>6,826,377</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	174,146	15,187	—	495,338	—	219,213	—	4,529,998	728,472	1,857,837
Services and Supplies	58,163	24,232	—	137,991	21,181	9,106,347	—	3,237,637	190,134	4,448,866
Self Insurance - Claims Paid	—	—	—	—	11,134,476	—	6,885,916	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	1,388,327	—	—
Interest Expense	—	—	—	—	—	—	—	1,010,490	—	—
Fixed Assets	3,749	—	—	26,234	—	346,446	—	13,186,099	1,504	152,113
Other Expenditures	—	—	193,173	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>236,058</b>	<b>39,419</b>	<b>193,173</b>	<b>659,563</b>	<b>11,155,657</b>	<b>9,672,006</b>	<b>6,885,916</b>	<b>23,352,551</b>	<b>920,110</b>	<b>6,458,816</b>
<b>Revenues Over (Under) Expenditures</b>	<b>24,834</b>	<b>(7,123)</b>	<b>(111,502)</b>	<b>12,358</b>	<b>408,590</b>	<b>1,163,832</b>	<b>(1,782,554)</b>	<b>(2,829,359)</b>	<b>(27,544)</b>	<b>367,561</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	7,815,655	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	5,233,210	—	—
Operating Transfers Out	—	—	—	—	—	107,215	—	5,233,210	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(107,215)</b>	<b>—</b>	<b>7,815,655</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$24,834</b>	<b>\$(7,123)</b>	<b>\$(111,502)</b>	<b>\$12,358</b>	<b>\$408,590</b>	<b>\$1,056,617</b>	<b>\$(1,782,554)</b>	<b>\$4,986,296</b>	<b>\$(27,544)</b>	<b>\$367,561</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Fresno-Westside Mosquito Abatement District Pest Control	Frost Lake Reclamation District No. 2129 (Solano) Land Reclamation and Levee Maintenance	Fruitridge Fire Protection District Fire Protection	Ft. Bidwell Cemetery District Cemetery	Ft. Bidwell Fire Protection District Fire Protection	Ft. Bidwell Lighting District Lighting and Lighting Maintenance	Fullerton Arboretum Authority Recreation and Park	Fulton-El Camino Recreation and Park District Recreation and Park	Galt Fire Protection District Ambulance Service	Galt Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$448,658	\$—	\$555,280	\$4,275	\$5,939	\$1,863	\$—	\$851,061	\$—	\$2,110,907
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	130,797	—	—	—	—	—	—	153,645	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	7,177	77	101	30	—	—	—	26,627
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	14,497	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25,393	—	6,267	147	89	—	151,078	13,998	—	20,102
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	33,655	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	7,683	—	12,083	159	199	83	505,864	198,540	—	46,635
Other Governmental Agencies	—	—	—	—	—	—	156,660	—	—	—
Charges for Current Services	52,575	4,258	—	—	—	—	425,437	546,296	366,051	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	7,316	—	—	—	—	19,366	—	32,381
<b>Total Revenues</b>	<b>665,106</b>	<b>4,258</b>	<b>588,123</b>	<b>4,658</b>	<b>6,328</b>	<b>1,976</b>	<b>1,239,039</b>	<b>1,831,058</b>	<b>366,051</b>	<b>2,236,652</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	373,078	—	33,855	1,177	1,000	—	490,734	1,256,864	—	2,027,821
Services and Supplies	162,864	4,039	314,208	2,388	6,263	2,382	162,676	595,024	217,914	277,346
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	16,076	20,460
Interest Expense	—	—	—	—	—	—	—	—	5,731	7,294
Fixed Assets	23,392	—	—	4,296	—	—	132,054	508,730	23,374	—
Other Expenditures	—	—	—	—	—	—	102,497	—	—	—
<b>Total Expenditures</b>	<b>559,334</b>	<b>4,039</b>	<b>348,063</b>	<b>7,861</b>	<b>7,263</b>	<b>2,382</b>	<b>887,961</b>	<b>2,360,618</b>	<b>263,095</b>	<b>2,332,921</b>
<b>Revenues Over (Under) Expenditures</b>	<b>105,772</b>	<b>219</b>	<b>240,060</b>	<b>(3,203)</b>	<b>(935)</b>	<b>(406)</b>	<b>351,078</b>	<b>(529,560)</b>	<b>102,956</b>	<b>(96,269)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	21,362	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	426,495	—	—
Operating Transfers Out	—	—	—	—	—	—	—	291,207	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>156,650</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$105,772</b>	<b>\$219</b>	<b>\$240,060</b>	<b>\$(3,203)</b>	<b>\$(935)</b>	<b>\$(406)</b>	<b>\$351,078</b>	<b>\$(372,910)</b>	<b>\$102,956</b>	<b>\$(96,269)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Galt Middle School JPA	Galt-Arno Cemetery District	Garberville Fire Protection District	Garberville Lighting District	Garden Valley Fire Protection District	Garden Valley Ranch Estates Community Services District	Gasquet Fire Protection District	Gazelle Fire Protection District	Georgetown Divide Recreation District	Georgetown Divide Resource Conservation District Resource Conservation
	Financing or Constructing Facilities	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Recreation and Park	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$196,425	\$38,791	\$5,191	\$218,076	\$9,095	\$32,037	\$8,849	\$171,224	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,053	89,827	26,799	8,307	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,081	142	5,535	1,111	—	36	3,112	—
Licenses, Permits, and Franchises	—	—	—	—	43,358	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	785	2,560	—	4,009	303	430	247	4,252	194
Rents, Concessions, and Royalties	—	—	—	—	—	—	1,000	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	37,572	—	—	—
State	—	3,270	1,043	137	3,834	162	245,227	5,105	89,051	129,391
Other Governmental Agencies	—	—	—	—	123,951	—	—	—	—	42,488
Charges for Current Services	—	45,880	—	—	—	—	759	—	17,799	4,097
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,025	—	4,359	—	2,557	4,700	22,130	—
<b>Total Revenues</b>	<b>—</b>	<b>246,360</b>	<b>45,500</b>	<b>7,523</b>	<b>492,949</b>	<b>37,470</b>	<b>327,889</b>	<b>18,937</b>	<b>307,568</b>	<b>176,170</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	168,246	8,421	—	357,415	—	13,257	3,443	63,656	53,585
Services and Supplies	55,808	60,604	23,943	7,192	87,639	28,818	62,505	12,478	57,401	142,770
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	6,056	80,790	—	—	—	5,436	—	—	—
Interest Expense	—	1,431	3,113	—	—	—	1,150	—	—	—
Fixed Assets	—	—	152,689	—	75,000	—	262,225	5,856	119,379	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>55,808</b>	<b>236,337</b>	<b>268,956</b>	<b>7,192</b>	<b>520,054</b>	<b>28,818</b>	<b>344,573</b>	<b>21,777</b>	<b>240,436</b>	<b>196,355</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(55,808)</b>	<b>10,023</b>	<b>(223,456)</b>	<b>331</b>	<b>(27,105)</b>	<b>8,652</b>	<b>(16,684)</b>	<b>(2,840)</b>	<b>67,132</b>	<b>(20,185)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	142,522	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	55,808	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>55,808</b>	<b>—</b>	<b>142,522</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$10,023</b>	<b>\$(80,934)</b>	<b>\$331</b>	<b>\$(27,105)</b>	<b>\$8,652</b>	<b>\$(16,684)</b>	<b>\$(2,840)</b>	<b>\$67,132</b>	<b>\$(20,185)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Georgetown Fire Protection District	Gerber-Las Flores Community Services District	German Cemetery District	Geyserville Fire Protection District	Geyserville Lighting District	Gibbs Ranch Lighting District	Gilbert Road Lighting District	Gilsizer Drainage District (Sutter)	Glen Ellen Fire Protection District	Glenbrook Cemetery District
	Fire Protection	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$255,035	\$43,710	\$—	\$444,650	\$8,959	\$—	\$—	\$252,499	\$460,615	\$7,556
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	185,668	—	—	—	—	1,904	182	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,304	—	—	369	8	—	—	36	6,193	47
Licenses, Permits, and Franchises	40,288	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,124	—	76	31,092	1,517	19	(4)	20,840	16,280	407
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	175	188,501	—
State	4,534	1,049	—	6,035	121	—	—	5,140	6,550	182
Other Governmental Agencies	26,286	—	—	—	—	—	—	—	—	—
Charges for Current Services	74,038	—	340	—	—	—	—	—	5,971	19,750
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	18,273	—	—	561,418	—	—	—	190,392	1,078	—
<b>Total Revenues</b>	<b>613,550</b>	<b>44,759</b>	<b>416</b>	<b>1,043,564</b>	<b>10,605</b>	<b>1,923</b>	<b>178</b>	<b>469,082</b>	<b>685,188</b>	<b>27,942</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	434,654	—	—	246,318	—	—	—	163,412	229,227	—
Services and Supplies	138,678	48,732	250	202,941	8,539	1,322	557	287,988	120,762	5,156
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	20,499	—	—	—	—	—	—
Interest Expense	—	—	—	4,734	—	—	—	—	—	—
Fixed Assets	82,403	—	—	64,854	—	—	—	1,523	271,120	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>655,735</b>	<b>48,732</b>	<b>250</b>	<b>539,346</b>	<b>8,539</b>	<b>1,322</b>	<b>557</b>	<b>452,923</b>	<b>621,109</b>	<b>5,156</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(42,185)</b>	<b>(3,973)</b>	<b>166</b>	<b>504,218</b>	<b>2,066</b>	<b>601</b>	<b>(379)</b>	<b>16,159</b>	<b>64,079</b>	<b>22,786</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	200,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(200,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(42,185)</b>	<b>\$(3,973)</b>	<b>\$166</b>	<b>\$304,218</b>	<b>\$2,066</b>	<b>\$601</b>	<b>\$(379)</b>	<b>\$16,159</b>	<b>\$64,079</b>	<b>\$22,786</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Glenhaven Lighting District	Glenn County Air Pollution Control District	Glenn County Mosquito Abatement No. 1	Glenn County Resource Conservation District	Glenn-Codora Fire Protection District	Glenn-Colusa Fire Protection District	Gold Mountain Community Services District	Gold Ridge Fire Protection District	Gold Ridge Resource Conservation District	Golden Empire Schools Financing Authority
	Lighting and Lighting Maintenance	Air Pollution Control	Pest Control	Resource Conservation	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Resource Conservation	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,819	\$—	\$52,260	\$—	\$6,615	\$17,060	\$—	\$761,628	\$14,328	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	61,332	—	—	—	—	110,215	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	36	—	—	—	—	—	—	3,223	—	—
Licenses, Permits, and Franchises	—	190,355	—	—	—	—	—	(13,942)	—	—
Fines, Forfeits, and Penalties	—	15,321	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	776	6,832	2,782	666	1,260	3,033	19,560	6,855	1,274	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	16,333	—	1,769,000
<b>Intergovernmental</b>										
Federal	—	—	—	40,776	—	79,000	—	268,628	—	—
State	163	145,759	1,515	—	524	1,173	—	92,510	195,031	—
Other Governmental Agencies	—	23,189	—	43,318	—	—	—	13,810	3,005	6,215,000
Charges for Current Services	—	174,135	12,993	—	—	—	160,461	9,339	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	9,674	1,545	—	—	—	46,933	724	—
<b>Total Revenues</b>	<b>3,794</b>	<b>555,591</b>	<b>140,556</b>	<b>86,305</b>	<b>8,399</b>	<b>100,266</b>	<b>180,021</b>	<b>1,315,532</b>	<b>214,362</b>	<b>7,984,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	293,474	97,470	15,747	—	6,325	10,296	606,341	50,978	—
Services and Supplies	3,588	233,467	76,714	66,010	392	15,443	65,829	365,448	128,924	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	4,435	—	88,899	—	1,000,000
Interest Expense	—	—	—	—	—	2,618	—	19,183	—	1,126,000
Fixed Assets	—	—	—	—	—	106,969	265,983	421,052	—	—
Other Expenditures	—	—	—	—	—	—	—	4,909	—	77,000
<b>Total Expenditures</b>	<b>3,588</b>	<b>526,941</b>	<b>174,184</b>	<b>81,757</b>	<b>392</b>	<b>135,790</b>	<b>342,108</b>	<b>1,505,832</b>	<b>179,902</b>	<b>2,203,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>206</b>	<b>28,650</b>	<b>(33,628)</b>	<b>4,548</b>	<b>8,007</b>	<b>(35,524)</b>	<b>(162,087)</b>	<b>(190,300)</b>	<b>34,460</b>	<b>5,781,000</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	284,914	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>284,914</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$206</b>	<b>\$28,650</b>	<b>\$(33,628)</b>	<b>\$4,548</b>	<b>\$8,007</b>	<b>\$(35,524)</b>	<b>\$(162,087)</b>	<b>\$94,614</b>	<b>\$34,460</b>	<b>\$5,781,000</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Golden Gate Bridge, Highway and Transportation District (Bridge / Highway)	Golden Sierra Job Training Agency	Golden State Risk Management Authority	Golden State Street Lighting District	Golden West Community Services District	Goleta Cemetery District	Gonzales Cemetery District	Gonzales Fire Protection District	Gonzales Slough Maintenance District (Monterey)	Graeagle Fire Protection District
	Streets and Roads - Construction and Maintenance	Local and Regional Planning or Development	Self Insurance	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Fire Protection	Drainage and Drainage Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$39,519	\$279,726	\$25,544	\$77,054	\$2,291	\$79,336
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	55,004	7,436	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	1,331	(1,602)	484	1,432	44	74
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,591,257	22	241,714	5	2,016	161,598	3,413	450	105	8,679
Rents, Concessions, and Royalties	82,410,436	—	—	—	—	—	—	—	—	4,880
<b>Intergovernmental</b>										
Federal	—	3,962,006	—	—	—	105	—	—	—	—
State	175,884	48,816	—	—	712	3,356	652	32,502	22	1,313
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	34,650	39,237	—	—	36,936
Self Insurance Contributions and Claim Adjustments	—	—	2,371,307	—	—	—	—	—	—	—
Other Revenues	—	3,516	6,744	191	—	59,820	—	—	—	2,794
<b>Total Revenues</b>	<b>85,177,577</b>	<b>4,014,360</b>	<b>2,619,765</b>	<b>196</b>	<b>98,582</b>	<b>545,089</b>	<b>69,330</b>	<b>111,438</b>	<b>2,462</b>	<b>134,012</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	27,626,582	2,870,703	—	—	—	260,113	28,231	—	—	27,021
Services and Supplies	7,406,908	1,110,842	420,993	—	220,143	71,414	19,689	111,438	630	69,318
Self Insurance - Claims Paid	—	—	1,236,562	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	29,534	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	2,465	—	—	—	—	14,000	—	—	95,098
Other Expenditures	7,489,293	—	353,076	—	—	23,525	—	—	—	—
<b>Total Expenditures</b>	<b>42,522,783</b>	<b>4,013,544</b>	<b>2,010,631</b>	<b>—</b>	<b>220,143</b>	<b>355,052</b>	<b>61,920</b>	<b>111,438</b>	<b>630</b>	<b>191,437</b>
<b>Revenues Over (Under) Expenditures</b>	<b>42,654,794</b>	<b>816</b>	<b>609,134</b>	<b>196</b>	<b>(121,561)</b>	<b>190,037</b>	<b>7,410</b>	<b>—</b>	<b>1,832</b>	<b>(57,425)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$42,654,794</b>	<b>\$816</b>	<b>\$609,134</b>	<b>\$196</b>	<b>\$(121,561)</b>	<b>\$190,037</b>	<b>\$7,410</b>	<b>\$—</b>	<b>\$1,832</b>	<b>\$(57,425)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Grand Island Cemetery District	Grassland Resource Conservation District	Grassy Run Road Community Services District	Graton Fire Protection District	Graton Lighting District	Great Basin Unified Air Pollution Control District	Greater Bakersfield Separation of Grade District	Greater Hayfork Valley Park and Recreation District	Greater Los Angeles County Vector Control District	Greater Vallejo Recreation District
	Cemetery	Resource Conservation	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Air Pollution Control	Streets and Roads - Construction and Maintenance	Recreation and Park	Pest Control	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$19,269	\$—	\$13,027	\$357,276	\$9,896	\$—	\$92,888	\$—	\$832,353	\$2,406,260
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	17,663	3,609,596	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	62	—	248	—	11	—	5,914	812	165,460	—
Licenses, Permits, and Franchises	—	—	—	—	—	5,524,276	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	99,600	—	—	23,008	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,855	—	948	37,378	4,784	161,411	45,528	330	242,082	11,939
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	324	—	234	62,028	140	139,246	1,399	9,793	11,576	37,896
Other Governmental Agencies	—	5,451	—	—	—	—	—	—	—	596,921
Charges for Current Services	610	—	—	—	—	—	—	10,904	—	1,139,849
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	729	—	—	1,858	—	32,449	32,861	6,072	137,447	—
<b>Total Revenues</b>	<b>23,849</b>	<b>5,451</b>	<b>14,457</b>	<b>458,540</b>	<b>14,831</b>	<b>5,956,982</b>	<b>178,590</b>	<b>45,574</b>	<b>5,021,522</b>	<b>4,192,865</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,493	—	—	51,929	—	2,397,889	—	25,810	3,602,226	2,949,695
Services and Supplies	15,396	2,225	—	168,584	3,608	3,502,844	110,966	15,890	1,420,546	1,403,974
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	16,161
Interest Expense	—	—	—	—	—	—	—	—	—	3,164
Fixed Assets	—	—	—	77,742	—	146,135	—	—	340,468	116,361
Other Expenditures	—	3,226	—	12,558	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>29,889</b>	<b>5,451</b>	<b>—</b>	<b>310,813</b>	<b>3,608</b>	<b>6,046,868</b>	<b>110,966</b>	<b>41,700</b>	<b>5,363,240</b>	<b>4,489,355</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,040)</b>	<b>—</b>	<b>14,457</b>	<b>147,727</b>	<b>11,223</b>	<b>(89,886)</b>	<b>67,624</b>	<b>3,874</b>	<b>(341,718)</b>	<b>(296,490)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,040)</b>	<b>\$—</b>	<b>\$14,457</b>	<b>\$147,727</b>	<b>\$11,223</b>	<b>\$(89,886)</b>	<b>\$67,624</b>	<b>\$3,874</b>	<b>\$(341,718)</b>	<b>\$(296,490)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Green Valley Cemetery District	Green Valley Lighting District	Green Valley Recreation and Park District	Greenfield Cemetery District	Greenfield Fire Protection District	Greenfield Memorial District	Greenfield Recreation and Park District	Greenhorn Creek Community Services District	Greenstone Country Community Services District	Greenville Cemetery District
	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Cemetery	Fire Protection	Memorial	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,374	\$4,050	\$25,354	\$27,727	\$114,000	\$76,684	\$95,555	\$5,024	\$114,963	\$10,650
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	138,059	—	—	—	31,671	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	5	—	364	—	1,006	1,253	—	2,430	9
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	385	389	—	3,856	13,049	2,411	1,579	—	3,066	2,121
Rents, Concessions, and Royalties	—	—	—	—	—	44,113	—	—	155	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	6,397	—	—
State	76	65	394	269	33,547	744	927	—	2,092	560
Other Governmental Agencies	—	—	2	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	27,466	—	—	29,500	20,316	8,250	950
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	2,400	—	61,019	—	17,633	118	—	—	—	—
<b>Total Revenues</b>	<b>8,235</b>	<b>4,509</b>	<b>86,769</b>	<b>59,682</b>	<b>316,288</b>	<b>125,076</b>	<b>128,814</b>	<b>31,737</b>	<b>162,627</b>	<b>14,290</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	25,208	28,211	35,024	52,907	35,715	7,410	21,049	8,563
Services and Supplies	4,273	12,765	81,150	19,280	124,252	62,146	78,261	8,311	77,009	5,605
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	42,178	—	—	—	—	—
Interest Expense	—	—	—	—	36,403	—	—	—	—	—
Fixed Assets	—	—	—	35,250	40,913	—	8,071	5,141	—	190
Other Expenditures	—	18	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,273</b>	<b>12,783</b>	<b>106,358</b>	<b>82,741</b>	<b>278,770</b>	<b>115,053</b>	<b>122,047</b>	<b>20,862</b>	<b>98,058</b>	<b>14,358</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,962</b>	<b>(8,274)</b>	<b>(19,589)</b>	<b>(23,059)</b>	<b>37,518</b>	<b>10,023</b>	<b>6,767</b>	<b>10,875</b>	<b>64,569</b>	<b>(68)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,962</b>	<b>\$(8,274)</b>	<b>\$(19,589)</b>	<b>\$(23,059)</b>	<b>\$37,518</b>	<b>\$10,023</b>	<b>\$6,767</b>	<b>\$10,875</b>	<b>\$64,569</b>	<b>\$(68)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Greenwood Forest Permanent Road Division	Grenada Fire Protection District	Gridley-Biggs Cemetery District	Grizzly Lake Resort Improvement District	Grossmont Healthcare District	Groveland Community Services District	Groveland Community Services District	Groveland Lighting District	Guadalupe Cemetery District	Guadalupe Coyote Resource Conservation District Resource Conservation
	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Health	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$21,290	\$121,979	\$—	\$—	\$485,042	\$35,919	\$12,747	\$31,536	\$116,031
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	15,321	—	726	—	4,059,576	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	84	—	—	—	—	—	19	(92)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,039	1,707	97,342	152	71,286	—	1,879	4,037	3,216	3,165
Rents, Concessions, and Royalties	—	6,040	—	—	—	50	—	—	7,560	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	9,542	3,456	—	—	14,328	1,061	262	888	1,169
Other Governmental Agencies	(21)	—	—	—	—	—	—	—	6,000	—
Charges for Current Services	—	—	184,887	3,670	—	—	—	—	49,944	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	13,045	75,354	—	8,091	—	1,920	—	58	—
<b>Total Revenues</b>	<b>16,339</b>	<b>51,708</b>	<b>483,744</b>	<b>3,822</b>	<b>4,138,953</b>	<b>499,420</b>	<b>40,779</b>	<b>17,065</b>	<b>99,110</b>	<b>120,365</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,209	214,514	—	—	376,628	20,667	—	32,224	52,928
Services and Supplies	14,888	31,515	91,191	4,455	2,816,456	43,061	32,510	4,019	33,583	78,086
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	33,826	—	10,505	2,553	3,277	—	679	—
Other Expenditures	—	—	—	—	—	461	—	—	—	—
<b>Total Expenditures</b>	<b>14,888</b>	<b>32,724</b>	<b>339,531</b>	<b>4,455</b>	<b>2,826,961</b>	<b>422,703</b>	<b>56,454</b>	<b>4,019</b>	<b>66,486</b>	<b>131,014</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,451</b>	<b>18,984</b>	<b>144,213</b>	<b>(633)</b>	<b>1,311,992</b>	<b>76,717</b>	<b>(15,675)</b>	<b>13,046</b>	<b>32,624</b>	<b>(10,649)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,451</b>	<b>\$18,984</b>	<b>\$144,213</b>	<b>\$(633)</b>	<b>\$1,311,992</b>	<b>\$76,717</b>	<b>\$(15,675)</b>	<b>\$13,046</b>	<b>\$32,624</b>	<b>\$(10,649)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Guadalupe Lighting District	Guerneville Lighting District	Gustine Drainage District (Merced)	Gustine-Romero Resource Conservation District	Halcumb Cemetery District	Half Moon Bay Fire Protection District	Hamilton Branch Fire Protection District	Hamilton City Community Service District	Hamilton City Community Service District	Hamilton City Community Service District
	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Resource Conservation	Cemetery	Fire Protection	Fire Protection	Governmental Services	Land Reclamation and Levee Maintenance	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$17,245	\$117,420	\$—	\$—	\$30,266	\$3,665,845	\$131,287	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	44,638	—	—	—
Property Assessments	34,390	—	139,617	—	—	283,154	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	114	—	—	(10)	291	122	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	19,010	11,241	433	1,748	72,746	1,812	47	1,260	756
Rents, Concessions, and Royalties	—	—	2,700	—	—	—	—	3,303	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	517	1,907	—	—	1,819	201,703	2,215	—	—	—
Other Governmental Agencies	—	—	—	—	—	19,079	—	—	—	15,761
Charges for Current Services	—	—	3,387	—	2,250	1,908,941	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	65,650	22,544	2,000	—	21,067	58
<b>Total Revenues</b>	<b>52,152</b>	<b>138,451</b>	<b>156,945</b>	<b>433</b>	<b>101,723</b>	<b>6,174,303</b>	<b>182,074</b>	<b>3,350</b>	<b>22,327</b>	<b>16,575</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	44,798	5,312,370	123,207	100	—	8,120
Services and Supplies	45,977	92,121	95,459	—	23,447	555,639	83,849	4,381	—	12,659
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	202,248	—	—	—	—
Interest Expense	—	—	—	—	—	8,507	—	—	—	—
Fixed Assets	—	—	—	—	—	308,254	2,205	—	—	—
Other Expenditures	—	—	—	—	130	—	—	—	31,887	—
<b>Total Expenditures</b>	<b>45,977</b>	<b>92,121</b>	<b>95,459</b>	<b>—</b>	<b>68,375</b>	<b>6,387,018</b>	<b>209,261</b>	<b>4,481</b>	<b>31,887</b>	<b>20,779</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,175</b>	<b>46,330</b>	<b>61,486</b>	<b>433</b>	<b>33,348</b>	<b>(212,715)</b>	<b>(27,187)</b>	<b>(1,131)</b>	<b>(9,560)</b>	<b>(4,204)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	66,397	—	—	—	—	—
Operating Transfers Out	—	—	—	—	66,397	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,175</b>	<b>\$46,330</b>	<b>\$61,486</b>	<b>\$433</b>	<b>\$33,348</b>	<b>\$(212,715)</b>	<b>\$(27,187)</b>	<b>\$(1,131)</b>	<b>\$(9,560)</b>	<b>\$(4,204)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hamilton City Community Service District Lighting and Lighting Maintenance	Hamilton City Community Service District Local and Regional Planning or Development	Hamilton City Community Service District Recreation and Park	Hamilton City Fire Protection District Fire Protection	Hanford Cemetery District Cemetery	Happy Camp Cemetery District Cemetery	Happy Camp Community Services District Lighting and Lighting Maintenance	Happy Camp Community Services District Recreation and Park	Happy Camp Fire Protection District Fire Protection	Happy Homestead Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,818	\$—	\$—	\$11,258	\$179,325	\$6,493	\$—	\$—	\$14,211	\$125,515
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	43,628	—	—	5,312	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	4,134	25	—	—	57	2,569
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,736	336	53	4,959	40,834	494	—	—	223	13,690
Rents, Concessions, and Royalties	—	—	875	—	—	—	—	2,906	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	44,473	—
State	44	—	—	6,058	4,564	877	—	—	387	2,472
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	10,709	—	—	12,558	489,777	—	—	—	—	74,036
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	212	2,213	—	2,428	—	—	22,204	252
<b>Total Revenues</b>	<b>15,307</b>	<b>336</b>	<b>1,140</b>	<b>80,674</b>	<b>718,634</b>	<b>10,317</b>	<b>5,312</b>	<b>2,906</b>	<b>81,555</b>	<b>218,534</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	100	100	3,890	275,201	13,575	—	—	20,921	104,381
Services and Supplies	17,598	1,227	1,881	67,541	203,875	7,028	5,312	2,906	13,611	72,530
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	18,531	116,740	1,835	—	—	44,162	26,758
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>17,598</b>	<b>1,327</b>	<b>1,981</b>	<b>89,962</b>	<b>595,816</b>	<b>22,438</b>	<b>5,312</b>	<b>2,906</b>	<b>78,694</b>	<b>203,669</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,291)</b>	<b>(991)</b>	<b>(841)</b>	<b>(9,288)</b>	<b>122,818</b>	<b>(12,121)</b>	<b>—</b>	<b>—</b>	<b>2,861</b>	<b>14,865</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,291)</b>	<b>\$(991)</b>	<b>\$(841)</b>	<b>\$(9,288)</b>	<b>\$122,818</b>	<b>\$(12,121)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,861</b>	<b>\$14,865</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Happy Valley Fire Protection District	Harbor Industrial Drainage Maintenance District (San Mateo)	Hartley Cemetery District	Hayfork Fire Protection District	Hayfork Maintenance District (Trinity)	Hayward Area Recreation and Park District	Hayward Area Recreation and Park District	Hazardous Waste Management Authority	Heartland Communications Facilities Authority	Heartland Fire Training Facility Authority
	Fire Protection	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Self Insurance	Local and Regional Planning or Development	Financing or Constructing Facilities	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$162,694	\$—	\$65,279	\$24,981	\$7,758	\$12,966,588	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	369	1	771	—	10	53,089	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,849	1,049	5,884	468	1,210	122,104	—	1,359	8,527	5,422
Rents, Concessions, and Royalties	—	—	—	—	—	4,677	—	—	—	245,700
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	4,493	—	1,637	1,238	212	132,175	—	—	—	—
Other Governmental Agencies	180,000	—	—	—	—	—	—	—	—	—
Charges for Current Services	97,316	—	51,920	—	—	6,383,290	8,106	—	1,673,735	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,606	—	3,016	435	—	659,743	—	—	—	—
<b>Total Revenues</b>	<b>455,327</b>	<b>1,050</b>	<b>128,507</b>	<b>27,122</b>	<b>9,190</b>	<b>20,321,666</b>	<b>8,106</b>	<b>1,359</b>	<b>1,682,262</b>	<b>251,122</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	135,170	—	89,014	—	—	12,551,778	—	—	1,267,583	81,639
Services and Supplies	96,476	113	29,423	31,889	6,686	4,517,002	273,115	—	430,727	175,022
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	8,930	—	3,901	—	—	388,669	—	—	—	—
Other Expenditures	15,973	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>256,549</b>	<b>113</b>	<b>122,338</b>	<b>31,889</b>	<b>6,686</b>	<b>17,457,449</b>	<b>273,115</b>	<b>—</b>	<b>1,698,310</b>	<b>256,661</b>
<b>Revenues Over (Under) Expenditures</b>	<b>198,778</b>	<b>937</b>	<b>6,169</b>	<b>(4,767)</b>	<b>2,504</b>	<b>2,864,217</b>	<b>(265,009)</b>	<b>1,359</b>	<b>(16,048)</b>	<b>(5,539)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	1,080	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,251,836	—	—	—
Operating Transfers Out	—	—	—	—	—	2,827,051	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,080</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(2,827,051)</b>	<b>1,251,836</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$199,858</b>	<b>\$937</b>	<b>\$6,169</b>	<b>\$(4,767)</b>	<b>\$2,504</b>	<b>\$37,166</b>	<b>\$986,827</b>	<b>\$1,359</b>	<b>\$(16,048)</b>	<b>\$(5,539)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Heather Glen Community Services District	Heber Public Utility District	Herald Fire Protection District	Hesperia Fire Protection District	Hesperia Fire Protection District	Hesperia Recreation and Park District	Hickock Road Community Service District	Hidden Glen Permanent Road Division	Higgins Area Fire Protection District	High Sierra Resources Conservation and Development Area Resource Conservation
	Recreation and Park	Governmental Services	Fire Protection	Ambulance Service	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,460	\$229,505	\$291,707	\$—	\$3,747,823	\$914,023	\$5,690	\$—	\$662,132	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	32,480	—	—	—	1,296,012	5,950	3,000	172,002	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,678	—	—	206,198	114	—	104,517	—
Licenses, Permits, and Franchises	—	—	—	—	72,714	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,920	12,736	5,978	—	15,251	32,517	699	468	30,532	637
Rents, Concessions, and Royalties	—	7,085	—	—	3,072	239,126	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	58	4,016	6,378	—	138,628	21,220	102	—	158,691	65,678
Other Governmental Agencies	2,088	251,680	—	—	—	—	—	(5)	—	—
Charges for Current Services	—	—	—	1,428,238	204,678	—	—	—	—	103,278
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	42,050	—	249,199	748,861	—	—	77,121	—
<b>Total Revenues</b>	<b>8,526</b>	<b>537,502</b>	<b>349,791</b>	<b>1,428,238</b>	<b>4,431,365</b>	<b>3,457,957</b>	<b>12,555</b>	<b>3,463</b>	<b>1,204,995</b>	<b>169,593</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	152,169	140,568	1,938,366	3,216,035	2,008,610	—	—	762,394	—
Services and Supplies	8,526	114,866	114,079	213,401	719,776	790,154	26,302	911	91,986	74,439
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	4,129	—	92,487	41,007	—	—	—	—
Interest Expense	—	—	—	—	6,109	48,502	—	—	—	—
Fixed Assets	—	—	49,703	101,281	—	394,634	—	—	9,435	—
Other Expenditures	—	—	1,970	—	—	—	—	—	210,936	—
<b>Total Expenditures</b>	<b>8,526</b>	<b>267,035</b>	<b>310,449</b>	<b>2,253,048</b>	<b>4,034,407</b>	<b>3,282,907</b>	<b>26,302</b>	<b>911</b>	<b>1,074,751</b>	<b>74,439</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>270,467</b>	<b>39,342</b>	<b>(824,810)</b>	<b>396,958</b>	<b>175,050</b>	<b>(13,747)</b>	<b>2,552</b>	<b>130,244</b>	<b>95,154</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	44,374	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	58,705	—	—	—	—	—	—	—	—
Operating Transfers Out	—	83,056	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(24,351)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>44,374</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$246,116</b>	<b>\$39,342</b>	<b>\$(824,810)</b>	<b>\$396,958</b>	<b>\$219,424</b>	<b>\$(13,747)</b>	<b>\$2,552</b>	<b>\$130,244</b>	<b>\$95,154</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Highlands Drainage Maintenance District (San Mateo)	Highlands Landscape Maintenance District (San Mateo)	Highlands Recreation Community Services District	Hillcrest Estates Lighting District	Hills Ferry Cemetery District	Hillsdale Court Permanent Road Division	Hillwood Community Service District	Hilmar Cemetery District	Hilton Creek Community Services District	Hilton Creek Community Services District
	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Cemetery	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$263	\$4,645	\$199,515	\$—	\$136,094	\$—	\$11,219	\$36,106	\$21,554	\$21,554
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,905	—	13,482	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	18	—	—	2,943	—	209	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	625	452	13,650	(3)	8,327	835	55	8,616	1,011	1,012
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	100	—	—	—	—	—
State	3	44	1,976	—	2,502	—	204	739	89	88
Other Governmental Agencies	—	—	—	—	360	—	—	—	—	—
Charges for Current Services	—	—	748,350	—	113,742	—	—	16,130	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	35,494	—	—	15	—	379	—	—
<b>Total Revenues</b>	<b>892</b>	<b>5,159</b>	<b>998,985</b>	<b>1,902</b>	<b>264,068</b>	<b>14,332</b>	<b>11,687</b>	<b>61,970</b>	<b>22,654</b>	<b>22,654</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	615,212	—	156,191	—	—	33,074	20,719	20,718
Services and Supplies	67	615	253,238	6,404	73,877	4,043	11,472	17,435	11,621	11,622
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	21,674	—	—	—	—	31,400	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>67</b>	<b>615</b>	<b>890,124</b>	<b>6,404</b>	<b>230,068</b>	<b>4,043</b>	<b>11,472</b>	<b>81,909</b>	<b>32,340</b>	<b>32,340</b>
<b>Revenues Over (Under) Expenditures</b>	<b>825</b>	<b>4,544</b>	<b>108,861</b>	<b>(4,502)</b>	<b>34,000</b>	<b>10,289</b>	<b>215</b>	<b>(19,939)</b>	<b>(9,686)</b>	<b>(9,686)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$825</b>	<b>\$4,544</b>	<b>\$108,861</b>	<b>\$(4,502)</b>	<b>\$34,000</b>	<b>\$10,289</b>	<b>\$215</b>	<b>\$(19,939)</b>	<b>\$(9,686)</b>	<b>\$(9,686)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Hilton Creek Community Services District	Holiday Lakes Community Services District	Honey Lake Valley Resource Conservation District	Hopland Fire Protection District	Hopland Lighting District	Hornbrook Cemetery District	Hornbrook Fire Protection District	Hornitos Lighting District	Housing Authority Risk Retention Pool	Hughson Fire Protection District
	Recreation and Park	Recreation and Park	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Self Insurance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$21,554	\$2,690	\$—	\$15,583	\$10,028	\$15,073	\$11,751	\$2,555	\$—	\$156,260
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,600	—	66,395	—	—	—	—	—	87,526
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	52	—	27	—	40	46	137	—	4,534
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,012	180	58	2,439	—	505	136	209	1,607,591	10,075
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	210
State	88	47	—	273	173	516	312	41	—	3,529
Other Governmental Agencies	—	—	4,600	—	—	—	—	3	—	—
Charges for Current Services	—	—	—	1,184	—	—	—	—	—	73,370
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	3,514,170	—
Other Revenues	—	—	—	200	—	12,163	1,182	—	44,860	9,457
<b>Total Revenues</b>	<b>22,654</b>	<b>7,569</b>	<b>4,658</b>	<b>86,101</b>	<b>10,201</b>	<b>28,297</b>	<b>13,427</b>	<b>2,945</b>	<b>5,166,621</b>	<b>344,961</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	20,718	—	3,757	5,152	—	19,220	—	—	573,389	100,938
Services and Supplies	11,622	7,731	862	33,028	5,484	7,879	15,741	573	214,691	158,304
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	2,785,257	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	25,803	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	2,500	—	—	2,023	—
Other Expenditures	—	—	—	40,150	—	1,651	—	—	1,000,000	—
<b>Total Expenditures</b>	<b>32,340</b>	<b>7,731</b>	<b>4,619</b>	<b>104,133</b>	<b>5,484</b>	<b>31,250</b>	<b>15,741</b>	<b>573</b>	<b>4,575,360</b>	<b>259,242</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(9,686)</b>	<b>(162)</b>	<b>39</b>	<b>(18,032)</b>	<b>4,717</b>	<b>(2,953)</b>	<b>(2,314)</b>	<b>2,372</b>	<b>591,261</b>	<b>85,719</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(9,686)</b>	<b>\$(162)</b>	<b>\$39</b>	<b>\$(18,032)</b>	<b>\$4,717</b>	<b>\$(2,953)</b>	<b>\$(2,314)</b>	<b>\$2,372</b>	<b>\$591,261</b>	<b>\$85,719</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Human Rights / Fair Housing Community of the City and County of Sacramento Governmental Services	Human Services Consortium of the East San Gabriel Valley  Governmental Services	Humboldt Community Services District  Lighting and Lighting Maintenance	Humboldt County Flood Control District  Flood Control and Water Conservation	Humboldt County Resource Conservation District  Flood Control and Water Conservation	Humboldt Fire Protection District No. 1  Fire Protection	Hunters Crossing II Maintenance District (Placer)  Streets and Roads - Construction and Maintenance	Hyampom Community Service District  Fire Protection	Hydesville Lighting District  Lighting and Lighting Maintenance	Idyllwild Fire Protection District  Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$181,304	\$4,387	\$—	\$1,312,832	\$—	\$4,357	\$1,532	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	3,084	—	614	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	837	168	—	3,054	—	—	43	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	21,906	—	2,244	76	35,021	2,416	15	85	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	9,150,111	—	—	—	—	—	—	—	—
State	—	—	5,160	261	380,157	40,534	—	123	41	—
Other Governmental Agencies	812,387	111,415	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	226,747	—	—	—	90,620
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	166,896	—	—	204	84,806	—	54,972	—	—
<b>Total Revenues</b>	<b>812,387</b>	<b>9,450,328</b>	<b>187,301</b>	<b>7,060</b>	<b>380,437</b>	<b>1,702,994</b>	<b>5,500</b>	<b>59,467</b>	<b>2,315</b>	<b>90,620</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	502,790	4,122,233	—	—	59,551	1,258,103	—	650	—	69,460
Services and Supplies	207,975	5,228,017	73,561	—	323,666	357,321	4,345	9,569	1,741	25,009
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	23,399	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	32,509	—	53,706	—	—
Other Expenditures	—	—	—	—	—	7,500	—	—	—	—
<b>Total Expenditures</b>	<b>710,765</b>	<b>9,350,250</b>	<b>73,561</b>	<b>—</b>	<b>383,217</b>	<b>1,678,832</b>	<b>4,345</b>	<b>63,925</b>	<b>1,741</b>	<b>94,469</b>
<b>Revenues Over (Under) Expenditures</b>	<b>101,622</b>	<b>100,078</b>	<b>113,740</b>	<b>7,060</b>	<b>(2,780)</b>	<b>24,162</b>	<b>1,155</b>	<b>(4,458)</b>	<b>574</b>	<b>(3,849)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	(9,883)	—	—	—	—
Other Financing Sources	—	—	—	—	—	25,125	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	113,740	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(113,740)</b>	<b>—</b>	<b>—</b>	<b>15,242</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$101,622</b>	<b>\$100,078</b>	<b>\$—</b>	<b>\$7,060</b>	<b>\$(2,780)</b>	<b>\$39,404</b>	<b>\$1,155</b>	<b>\$(4,458)</b>	<b>\$574</b>	<b>\$(3,849)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Idyllwild Fire Protection District	Imperial County Citrus Pest Control District	Imperial County School Districts Liability/Property Self-Insurance Authority	Imperial Valley Cotton Pest Abatement District	Imperial Valley Telecommunication Authority	Independence Cemetery District	Independence Fire Protection District	Independence Fire Protection District	Independence Lighting District	Independence Ranch Community Services District
	Fire Protection	Pest Control	Self Insurance	Pest Control	Underground Electric and Communication Facilities	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$648,438	\$—	\$—	\$—	\$—	\$35,349	\$—	\$95,650	\$13,648	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	117,413	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	43,289	—	—	—	—	226	—	615	90	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	25,901	409	453,549	147	5,174	2,147	828	3,027	2,744	—
Rents, Concessions, and Royalties	—	—	—	—	—	3,290	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	128,486	—	—	—	—	363	—	1,005	135	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	549,986	2,451	22,882	—	—	44,568
Self Insurance Contributions and Claim Adjustments	—	—	518,730	—	—	—	—	—	—	—
Other Revenues	14,214	—	—	—	—	790	—	—	—	—
<b>Total Revenues</b>	<b>977,741</b>	<b>409</b>	<b>972,279</b>	<b>147</b>	<b>555,160</b>	<b>44,616</b>	<b>23,710</b>	<b>100,297</b>	<b>16,617</b>	<b>44,568</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	690,103	—	—	—	—	22,107	—	14,856	—	—
Services and Supplies	171,051	6,470	—	578	242,505	9,738	12,356	52,591	6,958	27,157
Self Insurance - Claims Paid	—	—	616,514	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	5,376	—	—	—	—	—	—	—	—	—
Fixed Assets	152,735	—	—	—	—	7,004	—	7,366	—	—
Other Expenditures	60,497	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,079,762</b>	<b>6,470</b>	<b>616,514</b>	<b>578</b>	<b>242,505</b>	<b>38,849</b>	<b>12,356</b>	<b>74,813</b>	<b>6,958</b>	<b>27,157</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(102,021)</b>	<b>(6,061)</b>	<b>355,765</b>	<b>(431)</b>	<b>312,655</b>	<b>5,767</b>	<b>11,354</b>	<b>25,484</b>	<b>9,659</b>	<b>17,411</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(102,021)</b>	<b>\$(6,061)</b>	<b>\$355,765</b>	<b>\$(431)</b>	<b>\$312,655</b>	<b>\$5,767</b>	<b>\$11,354</b>	<b>\$25,484</b>	<b>\$9,659</b>	<b>\$17,411</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Independent Cities Risk Management Authority	Indian Valley Ambulance Service Authority	Indian Valley Community Services District	Indian Valley Community Services District	Indian Valley Community Services District	Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Industrial Area Maintenance District (Los Angeles)	Industrial Fire Protection District	Inland Empire Health Plan	Inland Empire West Resource Conservation District Resource Conservation
	Self Insurance	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Governmental Services	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$75,541	\$13,860	\$17,354	\$130,234	\$—	\$142,373	\$—	\$252,744
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	67,750	—	—	—	771,066	10,834	273,416	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2,119	386	457	26,630	—	4,337	—	23,826
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,022,647	—	1,531	9	896	11,439	—	2,019	741,111	9,370
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	192	141,704,377	—
State	—	—	1,177	214	269	3,212	—	3,233	149,569,953	5,739
Other Governmental Agencies	—	—	—	—	—	—	—	13,973	2,075,802	—
Charges for Current Services	—	81,565	—	—	2,844	—	—	—	—	88,769
Self Insurance Contributions and Claim Adjustments	11,848,596	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,867	125	—	4,739	—	—	25,000	2,204,219	3,203
<b>Total Revenues</b>	<b>12,871,243</b>	<b>152,182</b>	<b>80,493</b>	<b>14,469</b>	<b>26,559</b>	<b>942,581</b>	<b>10,834</b>	<b>464,543</b>	<b>296,295,462</b>	<b>383,651</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	192,701	38,492	—	5,869	—	—	3,500	12,205,685	120,206
Services and Supplies	412,155	13,279	37,594	13,667	15,133	735,260	5,951	444,690	271,641,902	187,273
Self Insurance - Claims Paid	2,412,025	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	4,407	—	966	—	—	—	1,715,208	1,612
Other Expenditures	7,609,924	—	—	—	—	56,506	2,551	—	5,382,756	—
<b>Total Expenditures</b>	<b>10,434,104</b>	<b>205,980</b>	<b>80,493</b>	<b>13,667</b>	<b>21,968</b>	<b>791,766</b>	<b>8,502</b>	<b>448,190</b>	<b>290,945,551</b>	<b>309,091</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,437,139</b>	<b>(53,798)</b>	<b>—</b>	<b>802</b>	<b>4,591</b>	<b>150,815</b>	<b>2,332</b>	<b>16,353</b>	<b>5,349,911</b>	<b>74,560</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,437,139</b>	<b>\$(53,798)</b>	<b>\$—</b>	<b>\$802</b>	<b>\$4,591</b>	<b>\$150,815</b>	<b>\$2,332</b>	<b>\$16,353</b>	<b>\$5,349,911</b>	<b>\$74,560</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Inland Library System	Inverness Public Utility District	Inverness Subdivision No. 2 Permanent Road Division	Inyo-Kern Schools Financing Authority	Inyo-Mono Area Agency On Aging	Inyo-Mono Resource Conservation District	Ione Memorial District	Irish Beach Water District	Irvine Public Facilities and Infrastructure Authority	Isla Vista Recreation and Park District
	Library Services	Fire Protection	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Governmental Services	Resource Conservation	Memorial	Fire Protection	Financing or Constructing Facilities	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$186,848	\$1,495	\$—	\$—	\$—	\$37,104	\$13,697	\$—	\$184,204
Voter Approved Taxes	—	53,863	—	—	—	—	—	—	—	—
Property Assessments	—	—	15,350	—	—	—	—	—	—	626,929
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	750	3	—	—	—	52	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	35,723	8,943	—	50,569	(2,323)	532	2,651	6	352,513	11,973
Rents, Concessions, and Royalties	—	—	—	872,326	410	6,440	6,465	—	9,005,600	1,250
<b>Intergovernmental</b>										
Federal	—	79,607	—	—	—	—	—	—	—	—
State	428,818	28,584	15	—	1,296,575	—	795	143	—	2,187
Other Governmental Agencies	—	21	—	—	29,298	—	—	—	1,410,000	—
Charges for Current Services	—	—	—	—	195,688	—	—	—	—	37,089
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	22,404	26,359	—	—	26,225	—	—	2,971	—	156,900
<b>Total Revenues</b>	<b>486,945</b>	<b>384,975</b>	<b>16,863</b>	<b>922,895</b>	<b>1,545,873</b>	<b>6,972</b>	<b>47,067</b>	<b>16,817</b>	<b>10,768,113</b>	<b>1,020,532</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	318,288	92,243	—	—	844,177	—	—	—	1,621	530,582
Services and Supplies	149,098	150,562	103	—	739,645	5,363	34,803	12,058	—	286,381
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	9,105	—	—	—	—	—	4,550,000	17,109
Interest Expense	—	—	5,515	—	—	—	—	—	891,638	9,737
Fixed Assets	—	36,406	—	—	—	—	—	5,392	—	109,782
Other Expenditures	—	7,152	—	150,000	—	—	13,526	—	4,408,625	9,000
<b>Total Expenditures</b>	<b>467,386</b>	<b>286,363</b>	<b>14,723</b>	<b>150,000</b>	<b>1,583,822</b>	<b>5,363</b>	<b>48,329</b>	<b>17,450</b>	<b>9,851,884</b>	<b>962,591</b>
<b>Revenues Over (Under) Expenditures</b>	<b>19,559</b>	<b>98,612</b>	<b>2,140</b>	<b>772,895</b>	<b>(37,949)</b>	<b>1,609</b>	<b>(1,262)</b>	<b>(633)</b>	<b>916,229</b>	<b>57,941</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	301,202	—	—	—	—	—	—	3,609	—	—
Operating Transfers Out	301,202	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,609</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$19,559</b>	<b>\$98,612</b>	<b>\$2,140</b>	<b>\$772,895</b>	<b>\$(37,949)</b>	<b>\$1,609</b>	<b>\$(1,262)</b>	<b>\$2,976</b>	<b>\$916,229</b>	<b>\$57,941</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Isleton Fire Protection District	Ivanhoe Memorial District	Jackson Valley Fire Protection District	James Resource Conservation District Resource Conservation	Jamestown Cemetery District	Jamestown Fire Protection District	Jamestown Lighting District	Janes Creek Drainage District (Humboldt) Drainage and Drainage Maintenance	Janesville Fire Protection District	Jenner Lighting District
	Fire Protection	Memorial	Fire Protection		Cemetery	Fire Protection	Lighting and Lighting Maintenance		Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$106,497	\$16,217	\$53,421	\$—	\$2,283	\$58,195	\$15,932	\$2,470	\$107,878	\$1,034
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	42,271	—	—	—	—	—	40,880	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	297	149	—	4	92	25	137	—	10
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,861	478	4,602	55	1,743	—	2,999	5,460	9,149	3,216
Rents, Concessions, and Royalties	—	660	—	—	—	976	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	67,669	—	—	—	—	—	—	—
State	2,254	426	1,143	—	50	1,261	345	72	43,795	89
Other Governmental Agencies	3,878	—	—	—	—	613	—	—	6,516	—
Charges for Current Services	—	—	24,400	—	—	—	—	—	13,382	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	189	—	1,310	8,918	—	—	—	—
<b>Total Revenues</b>	<b>114,490</b>	<b>18,078</b>	<b>193,844</b>	<b>55</b>	<b>5,390</b>	<b>70,055</b>	<b>19,301</b>	<b>8,139</b>	<b>221,600</b>	<b>4,349</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	25,369	7,156	16,244	—	—	39,607	—	—	13,532	—
Services and Supplies	88,499	8,661	116,188	250	6,998	38,773	9,168	—	105,777	1,418
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	19,519	—	—	—	—	—	17,554	—
Interest Expense	—	—	5,678	—	—	255	—	—	10,070	—
Fixed Assets	—	—	—	—	—	—	—	—	15,660	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>113,868</b>	<b>15,817</b>	<b>157,629</b>	<b>250</b>	<b>6,998</b>	<b>78,635</b>	<b>9,168</b>	<b>—</b>	<b>162,593</b>	<b>1,418</b>
<b>Revenues Over (Under) Expenditures</b>	<b>622</b>	<b>2,261</b>	<b>36,215</b>	<b>(195)</b>	<b>(1,608)</b>	<b>(8,580)</b>	<b>10,133</b>	<b>8,139</b>	<b>59,007</b>	<b>2,931</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$622</b>	<b>\$2,261</b>	<b>\$36,215</b>	<b>\$(195)</b>	<b>\$(1,608)</b>	<b>\$(8,580)</b>	<b>\$10,133</b>	<b>\$8,139</b>	<b>\$59,007</b>	<b>\$2,931</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Jenny Lind Fire Protection District	Jenny Lind Veterans Memorial District	Julian-Cuyamaca Fire Protection District	Julian-Cuyamaca Fire Protection District	Junction City Fire Protection District	June Lake Fire Protection District	June Lake Public Utility District	Jurupa Area Recreation and Park District	Jurupa Community Services District	Jurupa Community Services District
	Fire Protection	Memorial	Ambulance Service	Fire Protection	Fire Protection	Fire Protection	Pest Control	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$206,742	\$84,365	\$—	\$132,061	\$4,608	\$213,576	\$—	\$729,941	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	105,322	—	—	—	345,953	692,596	552,945
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,517	—	(71)	7	—	—	5,163	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	18,400	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	14,926	3,489	—	8,609	1,448	8,549	—	14,263	—	—
Rents, Concessions, and Royalties	—	10,380	—	—	50	—	—	77,908	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	23,083	7,080	—	4,045	134	1,121	—	12,294	—	—
Other Governmental Agencies	10,669	—	—	37,561	—	16,139	—	—	—	—
Charges for Current Services	193,168	—	242,720	21,133	—	—	—	186,071	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	68,850	175,858	14,814	—	—	93,466	—	6,488,029
<b>Total Revenues</b>	<b>448,588</b>	<b>107,831</b>	<b>311,570</b>	<b>484,518</b>	<b>21,061</b>	<b>257,785</b>	<b>—</b>	<b>1,465,059</b>	<b>692,596</b>	<b>7,040,974</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	61,046	31,645	262,771	68,705	—	—	5,813	563,903	15,181	27,260
Services and Supplies	164,022	57,641	63,245	193,570	24,287	124,875	12,464	553,255	576,932	387,432
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	28,783	—	—	13,083	—	—	—	—	—	—
Interest Expense	17,861	—	—	—	—	—	—	—	—	—
Fixed Assets	—	13,963	—	164,642	11,189	39,361	—	—	—	5,513,023
Other Expenditures	11,638	—	—	—	—	11,853	4,828	349,454	—	—
<b>Total Expenditures</b>	<b>283,350</b>	<b>103,249</b>	<b>326,016</b>	<b>440,000</b>	<b>35,476</b>	<b>176,089</b>	<b>23,105</b>	<b>1,466,612</b>	<b>592,113</b>	<b>5,927,715</b>
<b>Revenues Over (Under) Expenditures</b>	<b>165,238</b>	<b>4,582</b>	<b>(14,446)</b>	<b>44,518</b>	<b>(14,415)</b>	<b>81,696</b>	<b>(23,105)</b>	<b>(1,553)</b>	<b>100,483</b>	<b>1,113,259</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	23,105	312,018	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>23,105</b>	<b>312,018</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$165,238</b>	<b>\$4,582</b>	<b>\$(14,446)</b>	<b>\$44,518</b>	<b>\$(14,415)</b>	<b>\$81,696</b>	<b>\$—</b>	<b>\$310,465</b>	<b>\$100,483</b>	<b>\$1,113,259</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kanawha Fire Protection District	Kaweah Delta Water Conservation District	Kelsey Cemetery District	Kelseyville Cemetery District	Kelseyville Fire Protection District	Kelseyville Fire Protection District	Kelseyville Lighting District	Kensington Fire Protection District	Kensington Police Protection and Community Services District Police Protection and Personal Safety	Kensington Police Protection and Community Services District Recreation and Park
	Fire Protection	Flood Control and Water Conservation	Cemetery	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance	Fire Protection		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$8,928	\$2,169,031	\$957	\$51,274	\$—	\$722,800	\$8,966	\$1,832,497	\$826,508	\$—
Voter Approved Taxes	—	34,181	—	—	—	—	—	—	—	—
Property Assessments	11,009	—	—	—	—	—	—	199,715	679,560	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	18	2,342	—	15,445	47	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	18,533	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,738	75,996	184	4,684	—	(19,106)	1,238	12,153	5,647	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	55,985
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	27,298	—	—	—	—
State	941	46,736	15	1,343	—	71,114	200	31,079	127,842	—
Other Governmental Agencies	—	4,003,513	—	—	—	25,126	—	100	—	—
Charges for Current Services	—	—	—	49,712	668,084	179,105	—	—	25,724	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,757	—	700	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>29,373</b>	<b>6,329,457</b>	<b>1,874</b>	<b>109,355</b>	<b>668,084</b>	<b>1,021,782</b>	<b>10,451</b>	<b>2,075,544</b>	<b>1,683,814</b>	<b>55,985</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	736	1,269,807	—	53,524	—	1,218,147	—	114,571	1,077,730	53,743
Services and Supplies	28,559	2,308,639	1,606	56,761	27,359	342,064	14,846	1,522,256	275,934	55,434
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	32,801	—	—	40,011	—
Interest Expense	—	—	—	—	—	5,450	—	—	—	—
Fixed Assets	—	276,303	—	1,250	—	53,398	—	10,342	60,532	—
Other Expenditures	—	—	—	4,300	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>29,295</b>	<b>3,854,749</b>	<b>1,606</b>	<b>115,835</b>	<b>27,359</b>	<b>1,651,860</b>	<b>14,846</b>	<b>1,647,169</b>	<b>1,454,207</b>	<b>109,177</b>
<b>Revenues Over (Under) Expenditures</b>	<b>78</b>	<b>2,474,708</b>	<b>268</b>	<b>(6,480)</b>	<b>640,725</b>	<b>(630,078)</b>	<b>(4,395)</b>	<b>428,375</b>	<b>229,607</b>	<b>(53,192)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	800	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	103,000	—	53,192
Operating Transfers Out	—	—	—	—	—	—	—	149,500	44,130	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>800</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(46,500)</b>	<b>(44,130)</b>	<b>53,192</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$78</b>	<b>\$2,475,508</b>	<b>\$268</b>	<b>\$(6,480)</b>	<b>\$640,725</b>	<b>\$(630,078)</b>	<b>\$(4,395)</b>	<b>\$381,875</b>	<b>\$185,477</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kentfield Fire Protection District	Kenwood Fire Protection District	Kern County Air Pollution Control District	Kern County Citrus Pest Control District	Kern County Water Agency	Kern Mosquito and Vector Control	Kern Mosquito and Vector Control	Kern River Valley Cemetery District	Kern Valley Resource Conservation District	Keyes Community Services District
	Fire Protection	Fire Protection	Air Pollution Control	Pest Control	Flood Control and Water Conservation	Animal Control	Pest Control	Cemetery	Resource Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,938,366	\$384,963	\$—	\$—	\$41,965	\$2,168,675	\$245,681	\$61,137	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	184,243	44,398	—	616,293	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6,379	1,733	—	11,064	2,936	131,836	10,440	3,840	—	—
Licenses, Permits, and Franchises	—	1,170	632,596	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	42,400	3,252	—	—	5,097	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,063	24,540	55,996	22,293	15,292	88,530	7,964	28,531	57	51
Rents, Concessions, and Royalties	77,008	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	99,835	5,360	392,238	—	1,080	40,508	1	960	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	53,095	5,220	51,500	—	—	—	—	124,978	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	37,254	36	1,454	—	—	—	—	209	—	—
<b>Total Revenues</b>	<b>2,422,243</b>	<b>467,420</b>	<b>1,176,184</b>	<b>652,902</b>	<b>61,273</b>	<b>2,429,549</b>	<b>269,183</b>	<b>219,655</b>	<b>57</b>	<b>51</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,483,248	179,423	—	—	56,564	1,573,947	231,663	114,525	—	—
Services and Supplies	364,517	77,599	1,120,046	62,157	30,407	781,342	58,928	48,995	—	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	26,890	—	—
Interest Expense	—	—	—	—	—	—	—	413	—	—
Fixed Assets	162,877	4,233	—	—	—	—	15,131	51,189	—	—
Other Expenditures	—	—	—	831,037	5,384	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,010,642</b>	<b>261,255</b>	<b>1,120,046</b>	<b>893,194</b>	<b>92,355</b>	<b>2,355,289</b>	<b>305,722</b>	<b>242,012</b>	<b>—</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>411,601</b>	<b>206,165</b>	<b>56,138</b>	<b>(240,292)</b>	<b>(31,082)</b>	<b>74,260</b>	<b>(36,539)</b>	<b>(22,357)</b>	<b>57</b>	<b>51</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	31,082	—	—	75,426	—	—
Operating Transfers Out	—	100,000	—	—	—	—	—	75,426	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(100,000)</b>	<b>—</b>	<b>—</b>	<b>31,082</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$411,601</b>	<b>\$106,165</b>	<b>\$56,138</b>	<b>\$(240,292)</b>	<b>\$—</b>	<b>\$74,260</b>	<b>\$(36,539)</b>	<b>\$(22,357)</b>	<b>\$57</b>	<b>\$51</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Keyes Community Services District	Keyes Fire Protection District	Keystone Cemetery District	Kimshew Cemetery District	King City Cemetery District	King-Tulare Area Agency on Aging	Kings County Lighting Assessment District	Kings County Self-Insured Schools District	Kings Mosquito Abatement District	Kings River Conservation District
	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Cemetery	Cemetery	Local and Regional Planning or Development	Lighting and Lighting Maintenance	Self Insurance	Pest Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$80,213	\$26,499	\$43,686	\$91,054	\$—	\$44,301	\$—	\$1,052,133	\$548,128
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	74,787	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	4	1,615	—	—	995	—	20,135	8,687
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	3,211
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	212	3,716	9,698	568	4,681	15,554	4,819	85,942	42,056	182,904
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	3,867,632	—	—	—	—
State	—	3,690	720	1,214	956	—	1,123	—	26,141	13,234
Other Governmental Agencies	—	—	1,219	—	—	24,983	—	—	—	—
Charges for Current Services	9,280	—	—	31,272	70,684	—	—	—	3,600	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	1,442,481	—	—
Other Revenues	—	7,304	—	—	—	—	—	—	15,472	1,260,302
<b>Total Revenues</b>	<b>9,492</b>	<b>169,710</b>	<b>38,140</b>	<b>78,355</b>	<b>167,375</b>	<b>3,908,169</b>	<b>51,238</b>	<b>1,528,423</b>	<b>1,159,537</b>	<b>2,016,466</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	7,870	—	47,250	85,192	1,601,557	—	115,447	610,125	2,409,891
Services and Supplies	10,448	134,638	22,337	18,160	44,187	1,614,983	49,629	324,169	422,472	1,337,279
Self Insurance - Claims Paid	—	—	—	—	—	—	—	1,079,724	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	4,401	—	—	—	—	—
Interest Expense	—	—	—	2,011	—	—	—	—	—	—
Fixed Assets	—	—	—	12,245	14,818	—	—	—	—	45,690
Other Expenditures	—	—	—	—	—	648,656	—	—	—	144,106
<b>Total Expenditures</b>	<b>10,448</b>	<b>142,508</b>	<b>22,337</b>	<b>79,666</b>	<b>148,598</b>	<b>3,865,196</b>	<b>49,629</b>	<b>1,519,340</b>	<b>1,032,597</b>	<b>3,936,966</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(956)</b>	<b>27,202</b>	<b>15,803</b>	<b>(1,311)</b>	<b>18,777</b>	<b>42,973</b>	<b>1,609</b>	<b>9,083</b>	<b>126,940</b>	<b>(1,920,500)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	13,203	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	941,348
Operating Transfers Out	—	155,612	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(155,612)</b>	<b>—</b>	<b>—</b>	<b>13,203</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>941,348</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(956)</b>	<b>\$(128,410)</b>	<b>\$15,803</b>	<b>\$(1,311)</b>	<b>\$31,980</b>	<b>\$42,973</b>	<b>\$1,609</b>	<b>\$9,083</b>	<b>\$126,940</b>	<b>\$(979,152)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Kingsburg Cemetery District	Kingsbury Greens Community Services District	Kirkwood Cemetery District	Kirkwood Maintenance District No. 1 (Contra Costa) Lighting and Lighting Maintenance	Kirkwood Meadows Public Utilities District	Kirkwood Meadows Public Utilities District	Kirkwood Meadows Public Utilities District	Klamath Fire Protection District No. 5	Kneeland Fire Protection District	Knights Ferry Cemetery District
	Cemetery	Streets and Roads - Construction and Maintenance	Cemetery		Fire Protection	Pest Control	Recreation and Park	Fire Protection	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$129,408	\$—	\$1,991	\$52,062	\$134,581	\$256	\$2,015	\$23,046	\$4,500	\$2,498
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	15,198	—	—	17,444	—	—	17,040	11,642	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	5	—	—	—	—	—	135	73
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	43,718	1,004	146	1,074	—	—	—	1,109	858	1,780
Rents, Concessions, and Royalties	4,973	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	5	—	—	—	—	29,162	—	3
State	—	—	56	510	7,083	—	—	1,195	129	56
Other Governmental Agencies	27,784	—	—	—	—	—	—	—	—	—
Charges for Current Services	158,403	—	—	—	45,698	—	—	—	—	3,730
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	11,600	—	—	—	44,192	—	—	5,509	1,200	—
<b>Total Revenues</b>	<b>375,886</b>	<b>16,202</b>	<b>2,203</b>	<b>53,646</b>	<b>248,998</b>	<b>256</b>	<b>2,015</b>	<b>77,061</b>	<b>18,464</b>	<b>8,140</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	246,007	—	—	—	57,597	256	1,390	—	—	—
Services and Supplies	80,022	14,102	3,221	42,794	137,288	—	625	48,307	13,710	3,304
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	11,334	—	—
Interest Expense	—	—	—	—	—	—	—	4,154	—	—
Fixed Assets	—	2,212	—	—	20,658	—	—	16,085	14,331	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>326,029</b>	<b>16,314</b>	<b>3,221</b>	<b>42,794</b>	<b>215,543</b>	<b>256</b>	<b>2,015</b>	<b>79,880</b>	<b>28,041</b>	<b>3,304</b>
<b>Revenues Over (Under) Expenditures</b>	<b>49,857</b>	<b>(112)</b>	<b>(1,018)</b>	<b>10,852</b>	<b>33,455</b>	<b>—</b>	<b>—</b>	<b>(2,819)</b>	<b>(9,577)</b>	<b>4,836</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$49,857</b>	<b>\$(112)</b>	<b>\$(1,018)</b>	<b>\$10,852</b>	<b>\$33,455</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(2,819)</b>	<b>\$(9,577)</b>	<b>\$4,836</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Knights Landing Cemetery District	Knights Landing Community Services District	Knights Landing Community Services District	Knights Landing Fire Protection District	Knights Landing Ridge Drainage District (Yolo)	Knolls Property Owners Community Services District	La Canada Flintridge Public Improvement Corporation Financing or Constructing Facilities	La Habra Civic Improvement Authority	La Honda Lighting Maintenance (San Mateo)	La Porte Fire Protection District
	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance		Financing or Constructing Facilities	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,096	\$—	\$—	\$40,266	\$—	\$3,127	\$—	\$—	\$7,349	\$11,935
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	14,472	83,231	8,650	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	—	—	18	—	100	—	—	30	11
Licenses, Permits, and Franchises	—	—	—	75	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,639	—	—	4,415	16,348	259	22	—	3,347	414
Rents, Concessions, and Royalties	—	—	—	—	—	—	87,304	321,717	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	247	—	—	12,997	—	54	—	—	67	194
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,525	—	—	2,212	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	921	—	—	2,356	—	—	—	—	—	—
<b>Total Revenues</b>	<b>19,436</b>	<b>—</b>	<b>—</b>	<b>76,811</b>	<b>99,579</b>	<b>12,190</b>	<b>87,326</b>	<b>321,717</b>	<b>10,793</b>	<b>12,554</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,104	—	—	8,928	—	—	—	—	—	—
Services and Supplies	16,535	6,260	101	33,716	44,444	21,519	—	58,662	3,335	6,211
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	30,000	185,000	—	—
Interest Expense	—	—	—	—	—	—	51,026	295,956	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	10,218
Other Expenditures	12	—	—	—	203	—	5,245	—	—	—
<b>Total Expenditures</b>	<b>19,651</b>	<b>6,260</b>	<b>101</b>	<b>42,644</b>	<b>44,647</b>	<b>21,519</b>	<b>86,271</b>	<b>539,618</b>	<b>3,335</b>	<b>16,429</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(215)</b>	<b>(6,260)</b>	<b>(101)</b>	<b>34,167</b>	<b>54,932</b>	<b>(9,329)</b>	<b>1,055</b>	<b>(217,901)</b>	<b>7,458</b>	<b>(3,875)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	6,260	101	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>6,260</b>	<b>101</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(215)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$34,167</b>	<b>\$54,932</b>	<b>\$(9,329)</b>	<b>\$1,055</b>	<b>\$(217,901)</b>	<b>\$7,458</b>	<b>\$(3,875)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	La Selva Beach Recreation and Park District	Ladera Recreation District	Laguna Niguel Community Services District	Laguna Niguel Community Services District	Laguna Niguel Community Services District	Lake Arrowhead Fire Protection District	Lake Arrowhead Fire Protection District	Lake City Cemetery District	Lake City Fire Protection District	Lake County Air Quality Management District Air Pollution Control
	Recreation and Park	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Ambulance Service	Fire Protection	Cemetery	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$67,092	\$67,160	\$611,541	\$5,030,190	\$629,384	\$—	\$4,643,367	\$5,586	\$3,947	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	10,595	87,152	10,904	—	—	89	59	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	312,159
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	4,806
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,133	4,083	51,232	421,402	52,726	19,093	5,211	160	—	11,804
Rents, Concessions, and Royalties	41,346	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	924	654	8,211	67,537	8,450	—	122,141	150	109	—
Other Governmental Agencies	1,000	—	—	—	—	—	320,000	—	—	136,273
Charges for Current Services	30,344	411,946	—	701,985	—	731,447	317,107	175	—	26,873
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	1,701	5,792	47,640	5,961	1,526	7,084	—	—	4,351
<b>Total Revenues</b>	<b>142,839</b>	<b>485,544</b>	<b>687,371</b>	<b>6,355,906</b>	<b>707,425</b>	<b>752,066</b>	<b>5,414,910</b>	<b>6,160</b>	<b>4,115</b>	<b>496,266</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	16,401	200,706	44,826	1,719,024	98,472	26,241	4,126,096	2,937	1,542	297,791
Services and Supplies	68,553	181,139	517,578	2,842,426	480,340	428,445	704,062	2,227	3,064	87,314
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	18,270	404	3,318	415	—	—	—	—	—
Interest Expense	—	8,430	41	310	44	—	—	—	—	—
Fixed Assets	134,057	—	2,887	88,342	2,971	—	63,957	—	—	—
Other Expenditures	—	—	—	—	—	250,000	152,971	—	—	91,359
<b>Total Expenditures</b>	<b>219,011</b>	<b>408,545</b>	<b>565,736</b>	<b>4,653,420</b>	<b>582,242</b>	<b>704,686</b>	<b>5,047,086</b>	<b>5,164</b>	<b>4,606</b>	<b>476,464</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(76,172)</b>	<b>76,999</b>	<b>121,635</b>	<b>1,702,486</b>	<b>125,183</b>	<b>47,380</b>	<b>367,824</b>	<b>996</b>	<b>(491)</b>	<b>19,802</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	400,000	—	—	—
Operating Transfers Out	—	—	—	206,674	—	400,000	1,263,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(206,674)</b>	<b>—</b>	<b>(400,000)</b>	<b>(863,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(76,172)</b>	<b>\$76,999</b>	<b>\$121,635</b>	<b>\$1,495,812</b>	<b>\$125,183</b>	<b>\$(352,620)</b>	<b>\$(495,176)</b>	<b>\$996</b>	<b>\$(491)</b>	<b>\$19,802</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lake County Flood Control and Water Conservation District	Lake County Vector Control District	Lake Cuyamaca Recreation and Park District	Lake Forest Fire Protection District	Lake of the Pines Ranchos Road Community Services District	Lake Park Maintenance (Napa)	Lake Shastina Community Services District	Lake Shastina Community Services District	Lake Shastina Community Services District	Lake Valley Fire Protection District
	Flood Control and Water Conservation	Pest Control	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Land Reclamation and Levee Maintenance	Fire Protection	Governmental Services	Police Protection and Personal Safety	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$394,361	\$694,497	\$—	\$—	\$12,349	\$—	\$3,577	\$—	\$—	\$2,036,188
Voter Approved Taxes	—	—	—	—	—	56,291	—	—	—	—
Property Assessments	—	—	—	8,380	34,000	—	114,593	—	263,510	150,169
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10,822	8,056	—	554	—	733	—	—	—	39,743
Licenses, Permits, and Franchises	1,020	—	—	—	—	—	—	—	—	75,437
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	22,055	4,481	3,786	593	2,064	22,013	2,222	1,492	3,669	35,043
Rents, Concessions, and Royalties	—	—	543,469	—	—	—	—	—	—	4,476
<b>Intergovernmental</b>										
Federal	6,710	—	—	—	—	—	—	—	—	—
State	247,609	16,925	—	—	209	—	141	—	64,699	36,548
Other Governmental Agencies	—	2,209	—	—	—	—	—	—	—	—
Charges for Current Services	428,313	—	111,473	—	—	—	—	—	—	311,132
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	89,383	7,075	—	—	—	—	9,489	3,212	30,998	81,175
<b>Total Revenues</b>	<b>1,200,273</b>	<b>733,243</b>	<b>658,728</b>	<b>9,527</b>	<b>48,622</b>	<b>79,037</b>	<b>130,022</b>	<b>4,704</b>	<b>362,876</b>	<b>2,769,911</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	262,388	554,916	241,105	—	—	—	25,786	75,168	268,296	2,157,377
Services and Supplies	953,651	143,441	398,089	7,729	93,803	9,315	53,393	25,092	93,443	236,591
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	27,102	—	—	1,126	—	—	—	—	14,067	256,870
Other Expenditures	—	1,094	—	—	—	21,938	—	(108,535)	—	—
<b>Total Expenditures</b>	<b>1,243,141</b>	<b>699,451</b>	<b>639,194</b>	<b>8,855</b>	<b>93,803</b>	<b>31,253</b>	<b>79,179</b>	<b>(8,275)</b>	<b>375,806</b>	<b>2,650,838</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(42,868)</b>	<b>33,792</b>	<b>19,534</b>	<b>672</b>	<b>(45,181)</b>	<b>47,784</b>	<b>50,843</b>	<b>12,979</b>	<b>(12,930)</b>	<b>119,073</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(42,868)</b>	<b>\$33,792</b>	<b>\$19,534</b>	<b>\$672</b>	<b>\$(45,181)</b>	<b>\$47,784</b>	<b>\$50,843</b>	<b>\$12,979</b>	<b>\$(12,930)</b>	<b>\$119,073</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lakehead Lighting District (Shasta)	Lakeport Fire Protection District	Lakeside Fire Protection District	Lakeview Cemetery District	Lakeview Community Services District	Lambert Village Maintenance District (San Joaquin)	Lamont Storm Water District (Kern)	Lancaster Cemetery District	Landscape Maintenance District No. 1 (Merced)	Lassen County Air Pollution Control District
	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Cemetery	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Cemetery	Streets and Roads - Construction and Maintenance	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$292	\$484,268	\$5,078,761	\$4,300	\$5,917	\$5,349	\$—	\$57,499	\$—	\$9,306
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	17	7,870	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1	9,379	2,517	—	208	(2)	1,322	1,582	—	75
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	43,500
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	411	992	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(15)	18,146	95,330	392	401	9	11,769	13,759	493	6,097
Rents, Concessions, and Royalties	—	2,400	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	8	14,775	185,667	247	106	107	—	770	—	21,134
Other Governmental Agencies	—	641	—	—	—	—	—	—	—	1,421
Charges for Current Services	—	381,740	1,465,361	—	—	—	—	137,335	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	2,699	—	150	—	—	—	59,626
<b>Total Revenues</b>	<b>286</b>	<b>911,349</b>	<b>6,827,636</b>	<b>7,655</b>	<b>14,502</b>	<b>5,613</b>	<b>13,091</b>	<b>211,356</b>	<b>1,485</b>	<b>141,159</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	621,597	4,146,130	3,750	—	—	—	132,141	—	83,499
Services and Supplies	417	228,389	991,587	2,480	1,744	3,077	16,241	72,180	598	69,262
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	42,900	204,818	—	—	—	—	—	—	—
Interest Expense	—	6,259	48,826	—	—	—	—	—	—	—
Fixed Assets	—	10,428	98,757	—	—	—	—	5,242	—	—
Other Expenditures	—	—	98,641	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>417</b>	<b>909,573</b>	<b>5,588,759</b>	<b>6,230</b>	<b>1,744</b>	<b>3,077</b>	<b>16,241</b>	<b>209,563</b>	<b>598</b>	<b>152,761</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(131)</b>	<b>1,776</b>	<b>1,238,877</b>	<b>1,425</b>	<b>12,758</b>	<b>2,536</b>	<b>(3,150)</b>	<b>1,793</b>	<b>887</b>	<b>(11,602)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	13,482	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	200,000	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(200,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13,482</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(131)</b>	<b>\$1,776</b>	<b>\$1,038,877</b>	<b>\$1,425</b>	<b>\$12,758</b>	<b>\$2,536</b>	<b>\$(3,150)</b>	<b>\$15,275</b>	<b>\$887</b>	<b>\$(11,602)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lassen-Modoc County Flood Control and Water Conservation District Flood Control and Water Conservation	Laton Community Services District  Fire Protection	Latrobe Fire Protection District  Fire Protection	Lava Beds Resource Conservation District Resource Conservation	Lawndale Lighting District  Lighting and Lighting Maintenance	Laytonville Lighting District  Lighting and Lighting Maintenance	Leavitt Lake Community Service District  Recreation and Park	Lee Vining Fire Protection District  Fire Protection	Leggett Valley Fire Protection District  Fire Protection	Lemon Grove Roadway Lighting District  Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$8,152	\$10,318	\$73,972	\$—	\$297,631	\$2,812	\$8,163	\$19,218	\$19,466	\$105,858
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	33,372	—	—	—	—	—	—	83,289
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	318	—	1,814	—	(2,532)	—	—	—	34	—
Licenses, Permits, and Franchises	—	—	11,286	—	—	—	—	8,660	—	—
Fines, Forfeits, and Penalties	—	—	—	—	2,114	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	11,195	—	612	—	48,162	—	—	871	182	4,248
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	75	—
<b>Intergovernmental</b>										
Federal	—	16,951	—	63,223	—	—	—	—	—	—
State	507	217	1,334	76,027	3,930	46	243	98	333	1,576
Other Governmental Agencies	—	—	98,837	—	—	—	—	—	—	8,300
Charges for Current Services	—	—	—	—	—	—	—	—	2,320	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	10,000	500	—	—	—	—	6,925	1,152
<b>Total Revenues</b>	<b>20,172</b>	<b>27,486</b>	<b>231,227</b>	<b>139,750</b>	<b>349,305</b>	<b>2,858</b>	<b>8,406</b>	<b>28,847</b>	<b>29,335</b>	<b>204,423</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	100,092	—	—	—	—	—	—	—
Services and Supplies	113,199	35,069	71,692	143,626	239,911	2,455	1,397	9,548	24,727	163,224
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	35,829	—	—	—	—	—	5,194	—
Other Expenditures	—	—	—	34,559	—	—	—	2,641	—	—
<b>Total Expenditures</b>	<b>113,199</b>	<b>35,069</b>	<b>207,613</b>	<b>178,185</b>	<b>239,911</b>	<b>2,455</b>	<b>1,397</b>	<b>12,189</b>	<b>29,921</b>	<b>163,224</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(93,027)</b>	<b>(7,583)</b>	<b>23,614</b>	<b>(38,435)</b>	<b>109,394</b>	<b>403</b>	<b>7,009</b>	<b>16,658</b>	<b>(586)</b>	<b>41,199</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	6,202	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>6,202</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(93,027)</b>	<b>\$(1,381)</b>	<b>\$23,614</b>	<b>\$(38,435)</b>	<b>\$109,394</b>	<b>\$403</b>	<b>\$7,009</b>	<b>\$16,658</b>	<b>\$(586)</b>	<b>\$41,199</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lemoore Cemetery District	Levee District No. 1 (Glenn)	Levee District No. 1 (Sutter)	Levee District No. 1 (Tulare)	Levee District No. 2 (Glenn)	Levee District No. 2 (Tulare)	Levee District No. 3 (Glenn)	Levee District No. 9 (Sutter)	Lewiston Community Services District Ambulance Service	Lewiston Community Services District Fire Protection
	Cemetery	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation	Land Reclamation and Levee Maintenance	Flood Control and Water Conservation		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$89,103	\$8,434	\$—	\$—	\$1,634	\$—	\$11,527	\$42,973	\$16,418	\$16,418
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	366,007	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,919	—	69,616	—	—	—	—	91	20	20
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	71,267	1,522	20,811	2,369	337	215	5,070	7,108	234	234
Rents, Concessions, and Royalties	6,925	—	—	—	—	—	—	—	—	3,250
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	1,800
State	2,201	231	—	—	45	—	307	944	1,012	1,012
Other Governmental Agencies	2	—	—	—	—	—	—	—	—	—
Charges for Current Services	564,115	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	2,500	—	—	—	—	13,000	—	8,172
<b>Total Revenues</b>	<b>735,532</b>	<b>10,187</b>	<b>458,934</b>	<b>2,369</b>	<b>2,016</b>	<b>215</b>	<b>16,904</b>	<b>64,116</b>	<b>17,684</b>	<b>30,906</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	344,282	5,814	129,808	2,925	834	—	—	10,946	—	2,509
Services and Supplies	173,275	4,731	97,296	2,692	4,662	—	14,835	31,886	15,691	15,691
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	672
Interest Expense	—	—	—	—	—	—	—	—	—	64
Fixed Assets	35,279	—	35,596	—	—	—	—	—	—	4,735
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>552,836</b>	<b>10,545</b>	<b>262,700</b>	<b>5,617</b>	<b>5,496</b>	<b>—</b>	<b>14,835</b>	<b>42,832</b>	<b>15,691</b>	<b>23,671</b>
<b>Revenues Over (Under) Expenditures</b>	<b>182,696</b>	<b>(358)</b>	<b>196,234</b>	<b>(3,248)</b>	<b>(3,480)</b>	<b>215</b>	<b>2,069</b>	<b>21,284</b>	<b>1,993</b>	<b>7,235</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$182,696</b>	<b>\$(358)</b>	<b>\$196,234</b>	<b>\$(3,248)</b>	<b>\$(3,480)</b>	<b>\$215</b>	<b>\$2,069</b>	<b>\$21,284</b>	<b>\$1,993</b>	<b>\$7,235</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Lewiston Community Services District	Lewiston Community Services District	Lexington Drive Maintenance District (Santa Clara)	Liberty Fire Protection District	Lighting District No. 2-Oakhurst Area (Madera)	Likely Cemetery District	Likely Fire Protection District	Lincoln Fire Protection District	Lincoln Village Maintenance District (San Joaquin)	Lincoln Village Maintenance District (San Joaquin)
	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,795	\$9,658	\$5,722	\$572,474	\$4,787	\$9,413	\$22,930	\$1,232,680	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	9,798	52,445
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	12	—	(213)	(3)	162	435	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	83	137	—	15,406	2,470	330	1,014	9,701	—	—
Rents, Concessions, and Royalties	—	685	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	358	598	224	11,425	92	250	713	23,391	—	—
Other Governmental Agencies	—	—	—	—	1	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	200	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	19,786	—	573	11,161	—	—	—
<b>Total Revenues</b>	<b>6,244</b>	<b>11,090</b>	<b>5,946</b>	<b>618,878</b>	<b>7,347</b>	<b>10,928</b>	<b>36,253</b>	<b>1,265,772</b>	<b>9,798</b>	<b>52,445</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	258,964	—	7,462	3,227	—	—	—
Services and Supplies	5,537	9,230	—	89,019	3,483	1,667	33,422	1,340,787	9,798	52,445
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	99	—	—	—	—	—	—
Fixed Assets	—	—	—	257,033	—	2,391	340	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,537</b>	<b>9,230</b>	<b>—</b>	<b>605,115</b>	<b>3,483</b>	<b>11,520</b>	<b>36,989</b>	<b>1,340,787</b>	<b>9,798</b>	<b>52,445</b>
<b>Revenues Over (Under) Expenditures</b>	<b>707</b>	<b>1,860</b>	<b>5,946</b>	<b>13,763</b>	<b>3,864</b>	<b>(592)</b>	<b>(736)</b>	<b>(75,015)</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$707</b>	<b>\$1,860</b>	<b>\$5,946</b>	<b>\$13,763</b>	<b>\$3,864</b>	<b>\$(592)</b>	<b>\$(736)</b>	<b>\$(75,015)</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Linda Fire Protection District	Linda Street Lighting District (Yuba)	Linden Lighting District	Linden-Peters Fire Protection District	Lindsay - Strathmore Cemetery District Cemetery	Lindsay - Strathmore Memorial District Memorial	Linne Community Services District	Little Lake Cemetery District	Little Lake Fire Protection District	Live Oak Cemetery District
	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Memorial	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$479,368	\$36,358	\$1,983	\$1,032,445	\$62,321	\$83,438	\$10,741	\$64,925	\$110,152	\$48,452
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	4,494	43,456	6,325	—	—	—	—	—	297,601	50,615
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	109	2,755	—	—	25	41	5	39	186	1,163
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	2,324	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	10,154	1,820	13	12,417	16,198	3,448	9	4,451	1,780	5,547
Rents, Concessions, and Royalties	—	—	—	—	—	33,550	—	—	7,700	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	1,826
State	168,857	983	37	19,515	1,336	1,813	158	769	45,298	984
Other Governmental Agencies	30,204	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	26,539	130,092	—	19,890	83,017	—	69,422
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	21,029	46,739	1,657	11	—	12,741	—
<b>Total Revenues</b>	<b>693,186</b>	<b>85,372</b>	<b>8,358</b>	<b>1,111,945</b>	<b>256,711</b>	<b>123,947</b>	<b>30,814</b>	<b>153,201</b>	<b>477,782</b>	<b>178,009</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	772,032	188,001	51,722	—	120,505	226,582	85,708
Services and Supplies	633,615	85,938	15,979	166,742	117,015	58,722	37,165	53,458	69,267	43,880
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	10,822	—	—	—	—	37,138	—
Interest Expense	—	—	—	1,578	—	—	—	—	8,115	—
Fixed Assets	—	—	—	30,262	25,585	6,985	—	—	51,144	6,380
Other Expenditures	—	—	—	—	—	—	—	—	105,056	—
<b>Total Expenditures</b>	<b>633,615</b>	<b>85,938</b>	<b>15,979</b>	<b>981,436</b>	<b>330,601</b>	<b>117,429</b>	<b>37,165</b>	<b>173,963</b>	<b>497,302</b>	<b>135,968</b>
<b>Revenues Over (Under) Expenditures</b>	<b>59,571</b>	<b>(566)</b>	<b>(7,621)</b>	<b>130,509</b>	<b>(73,890)</b>	<b>6,518</b>	<b>(6,351)</b>	<b>(20,762)</b>	<b>(19,520)</b>	<b>42,041</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$59,571</b>	<b>\$(566)</b>	<b>\$(7,621)</b>	<b>\$130,509</b>	<b>\$(73,890)</b>	<b>\$6,518</b>	<b>\$(6,351)</b>	<b>\$(20,762)</b>	<b>\$(19,520)</b>	<b>\$42,041</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Livermore Area Recreation and Park District	Local Agency Workers Compensation Excess Joint Powers Authority Self Insurance	Lockeford Lighting District	Lockeford Maintenance District (San Joaquin)	Lockeford Protection District No. 1 (San Joaquin)	Lockwood Fire Protection District	Loleta Fire Protection District	Loleta Lighting District	Loma Prieta Resource Conservation District	Loma Rica-Browns Valley Community Service District
	Recreation and Park		Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Fire Protection	Fire Protection	Lighting and Lighting Maintenance	Resource Conservation	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,822,149	\$—	\$5,335	\$—	\$1,607	\$—	\$26,812	\$3,876	\$39,972	\$3,926
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	984,779	—	8,955	—	2,764	36,155	41,942	2,105	—	95,889
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(1)	—	—	—	788	111	26	4,987
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	138,884	447	—	1,975	4,601	3,525	—	2,449	10,914
Rents, Concessions, and Royalties	—	—	—	—	—	—	120	—	—	2,850
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	63,199	—	102	—	30	6,446	1,492	107	446	5,124
Other Governmental Agencies	396,333	—	—	—	—	—	—	—	—	—
Charges for Current Services	5,934,776	—	—	—	—	19,357	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	6,384,756	—	—	—	—	—	—	—	—
Other Revenues	2,560,770	—	—	—	—	4,722	14,999	—	678	172,956
<b>Total Revenues</b>	<b>14,762,006</b>	<b>6,523,640</b>	<b>14,838</b>	<b>—</b>	<b>6,376</b>	<b>71,281</b>	<b>89,678</b>	<b>6,199</b>	<b>43,571</b>	<b>296,646</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	8,141,665	—	—	—	—	7,813	7,804	—	8,604	—
Services and Supplies	4,281,731	227,107	12,601	2,202	2,210	53,640	31,864	5,966	28,062	91,190
Self Insurance - Claims Paid	—	5,010,848	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	663,705	—	—	—	—	—	27,451	—	—	—
Interest Expense	184,577	—	—	—	—	—	6,683	—	—	—
Fixed Assets	894,649	—	—	—	—	9,746	3,676	—	—	158,649
Other Expenditures	—	—	—	—	—	—	108	—	—	—
<b>Total Expenditures</b>	<b>14,166,327</b>	<b>5,237,955</b>	<b>12,601</b>	<b>2,202</b>	<b>2,210</b>	<b>71,199</b>	<b>77,586</b>	<b>5,966</b>	<b>36,666</b>	<b>249,839</b>
<b>Revenues Over (Under) Expenditures</b>	<b>595,679</b>	<b>1,285,685</b>	<b>2,237</b>	<b>(2,202)</b>	<b>4,166</b>	<b>82</b>	<b>12,092</b>	<b>233</b>	<b>6,905</b>	<b>46,807</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	2,202	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,202</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$595,679</b>	<b>\$1,285,685</b>	<b>\$2,237</b>	<b>\$—</b>	<b>\$4,166</b>	<b>\$82</b>	<b>\$12,092</b>	<b>\$233</b>	<b>\$6,905</b>	<b>\$46,807</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Loma Serena Street Lighting Maintenance District (Santa Clara)	Lompoc Cemetery District	Lone Pine Fire Protection District	Lone Pine Fire Protection District	Lone Pine Lighting District	Long Beach School Districts Workers Compensation Agency Self Insurance	Long Valley Community Services District	Long Valley Fire Protection District (Mendocino)	Long Valley Fire Protection District (Mono)	Long Valley Groundwater Management District Flood Control and Water Conservation
	Lighting and Lighting Maintenance	Cemetery	Ambulance Service	Fire Protection	Lighting and Lighting Maintenance		Fire Protection	Fire Protection	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,679	\$216,596	\$—	\$125,787	\$14,963	\$—	\$130	\$41,115	\$204,592	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	100,818	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(386)	—	815	97	—	—	71	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	18,132	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	15,258	2,820	2,509	1,574	88,825	889	491	8,512	174
Rents, Concessions, and Royalties	—	7,300	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	787	—	—	—	—	—	—	—	—
State	77	2,574	—	1,307	146	—	6,475	36,170	1,069	—
Other Governmental Agencies	—	—	12,812	—	—	—	—	—	40,522	—
Charges for Current Services	—	218,220	114,682	—	—	—	6,971	105,648	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	8,282,677	—	—	—	—
Other Revenues	—	345	—	—	—	—	—	17,927	—	—
<b>Total Revenues</b>	<b>1,756</b>	<b>460,694</b>	<b>130,314</b>	<b>130,418</b>	<b>16,780</b>	<b>8,371,502</b>	<b>14,465</b>	<b>302,240</b>	<b>272,827</b>	<b>174</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	229,075	13,933	1,033	—	120,797	—	149,538	—	—
Services and Supplies	2,064	68,060	60,174	112,231	9,593	1,145,037	7,102	53,304	221,205	1,648
Self Insurance - Claims Paid	—	—	—	—	—	11,617,909	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	10,783	—	74,301	—	—	—	125,446	18,424	—
Other Expenditures	—	—	—	—	—	—	—	52,413	21,668	—
<b>Total Expenditures</b>	<b>2,064</b>	<b>307,918</b>	<b>74,107</b>	<b>187,565</b>	<b>9,593</b>	<b>12,883,743</b>	<b>7,102</b>	<b>380,701</b>	<b>261,297</b>	<b>1,648</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(308)</b>	<b>152,776</b>	<b>56,207</b>	<b>(57,147)</b>	<b>7,187</b>	<b>(4,512,241)</b>	<b>7,363</b>	<b>(78,461)</b>	<b>11,530</b>	<b>(1,474)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(308)</b>	<b>\$152,776</b>	<b>\$56,207</b>	<b>\$(57,147)</b>	<b>\$7,187</b>	<b>\$(4,512,241)</b>	<b>\$7,363</b>	<b>\$(78,461)</b>	<b>\$11,530</b>	<b>\$(1,474)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Longden Lighting District	Lookout Cemetery District	Lookout Fire Protection District	Lookout Pest Abatement District	Loomis Acres Unit No. 4 Maintenance District (Placer)	Loomis Fire Protection District	Los Alamos Cemetery District	Los Altos Hills County Fire District	Los Angeles Convention and Exhibition Center Authority	Los Angeles County - Downey Regional Public Recreation Area Authority
	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Pest Control	Streets and Roads - Construction and Maintenance	Fire Protection	Cemetery	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$22,123	\$6,547	\$5,969	\$—	\$—	\$136,463	\$7,017	\$4,516,871	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	4,997	63,393	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(69)	114	99	—	—	—	(11)	7,578	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	118	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	84	353	13	43	4,292	19,877	716	191,373	161,093	403
Rents, Concessions, and Royalties	—	—	—	—	—	24,000	—	—	6,564,046	5,118,472
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	227	249	129	—	—	2,078	77	42,578	—	—
Other Governmental Agencies	13,060	—	—	—	—	16,178	—	—	—	—
Charges for Current Services	—	—	—	—	—	273,607	18,281	—	15,477,918	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	750	3,115	—	—	12	1,049	—	—
<b>Total Revenues</b>	<b>35,543</b>	<b>7,263</b>	<b>6,960</b>	<b>3,158</b>	<b>9,289</b>	<b>535,596</b>	<b>26,092</b>	<b>4,759,449</b>	<b>22,203,057</b>	<b>5,118,875</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	5,058	3,076	—	—	264,492	—	—	14,499,782	—
Services and Supplies	36,251	988	4,077	35	7,057	185,126	15,851	2,498,813	10,866,888	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	7,672	—
Fixed Assets	—	—	—	—	—	7,812	—	680,420	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>36,251</b>	<b>6,046</b>	<b>7,153</b>	<b>35</b>	<b>7,057</b>	<b>457,430</b>	<b>15,851</b>	<b>3,179,233</b>	<b>25,374,342</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(708)</b>	<b>1,217</b>	<b>(193)</b>	<b>3,123</b>	<b>2,232</b>	<b>78,166</b>	<b>10,241</b>	<b>1,580,216</b>	<b>(3,171,285)</b>	<b>5,118,875</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	3,285,798	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	6,691
Operating Transfers Out	—	—	—	—	—	—	—	—	2,301,041	5,445,267
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>984,757</b>	<b>(5,438,576)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(708)</b>	<b>\$1,217</b>	<b>\$(193)</b>	<b>\$3,123</b>	<b>\$2,232</b>	<b>\$78,166</b>	<b>\$10,241</b>	<b>\$1,580,216</b>	<b>\$(2,186,528)</b>	<b>\$(319,701)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Los Angeles County Capital Asset Leasing Corporation	Los Angeles County Flood Control District	Los Angeles County Schools Regionalized Business Services	Los Angeles County West Vector Control District	Los Angeles Homeless Services Authority	Los Angeles Regionalized Insurance Services Authority Self Insurance	Los Banos Cemetery District	Los Banos Resource Conservation District Resource Conservation	Los Medanos Community Hospital District	Los Molinos Cemetery District
	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Pest Control	Governmental Services		Cemetery		Health	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$62,912,982	\$—	\$589,938	\$—	\$—	\$49,321	\$—	\$782,859	\$27,394
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	1,664,498	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	243,714	—	—	—	—	—	—	(6,841)	72
Licenses, Permits, and Franchises	—	534,713	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	1,666,774	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	358,571	2,169,118	750,421	54,961	8,231	33,055	17,826	111	—	4,061
Rents, Concessions, and Royalties	29,719,577	6,133,454	27,246,246	—	—	—	2,025	13,318	100,000	—
<b>Intergovernmental</b>										
Federal	—	2,346,721	—	—	32,133,874	—	272	—	—	149
State	—	1,106,394	—	7,445	149,965	—	1,020	—	8,969	1,000
Other Governmental Agencies	—	3,932,210	—	—	2,466,180	—	—	—	6,678	—
Charges for Current Services	—	114,786,081	—	—	—	—	199,794	—	—	14,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	1,020,593	—	—	—	—
Other Revenues	—	1,097,796	—	24,703	—	952,960	—	—	500,092	—
<b>Total Revenues</b>	<b>30,078,148</b>	<b>196,929,957</b>	<b>27,996,667</b>	<b>2,341,545</b>	<b>34,758,250</b>	<b>2,006,608</b>	<b>270,258</b>	<b>13,429</b>	<b>1,391,757</b>	<b>47,576</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	1,969,641	2,509,669	131,078	132,954	—	16,066	7,408
Services and Supplies	131,769	189,297,856	—	1,054,456	1,020,876	665,117	87,008	6,076	154,808	42,321
Self Insurance - Claims Paid	—	—	—	—	—	909,398	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	52,080,000	—	11,040,000	—	—	—	—	—	715,467	—
Interest Expense	1,790,137	—	7,492,920	—	—	—	—	—	300,482	—
Fixed Assets	15,322,285	3,534,847	55,892,644	—	—	—	17,117	—	—	—
Other Expenditures	—	4,579,503	1,182,151	—	31,220,068	428,337	—	—	67,388	—
<b>Total Expenditures</b>	<b>69,324,191</b>	<b>197,412,206</b>	<b>75,607,715</b>	<b>3,024,097</b>	<b>34,750,613</b>	<b>2,133,930</b>	<b>237,079</b>	<b>6,076</b>	<b>1,254,211</b>	<b>49,729</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(39,246,043)</b>	<b>(482,249)</b>	<b>(47,611,048)</b>	<b>(682,552)</b>	<b>7,637</b>	<b>(127,322)</b>	<b>33,179</b>	<b>7,353</b>	<b>137,546</b>	<b>(2,153)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	40,935,000	—	54,905,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	8,832,630	—	—	—	—	—	—	—
Other Financing (Uses)	1,804,095	—	2,677,443	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	418,658	—
<b>Total Other Financing Sources (Uses)</b>	<b>39,130,905</b>	<b>—</b>	<b>61,060,187</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(418,658)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(115,138)</b>	<b>\$(482,249)</b>	<b>\$13,449,139</b>	<b>\$(682,552)</b>	<b>\$7,637</b>	<b>\$(127,322)</b>	<b>\$33,179</b>	<b>\$7,353</b>	<b>\$(281,112)</b>	<b>\$(2,153)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Los Molinos Lighting District	Los Osos Community Services District	Lower Cosumnes Resource Conservation District	Lower Lake Cemetery District	Lower Lake Lighting District	Lower San Joaquin Levee District (Merced)	Lucerne Lighting District	Lucerne Recreation and Park District	Lynn Park Acres Community Services District	Madeline Fire Protection District
	Lighting and Lighting Maintenance	Fire Protection	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$8,614	\$1,223,890	\$—	\$41,245	\$9,485	\$—	\$12,460	\$103,161	\$—	\$7,023
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	362,345	—	—	—	—	—	—	7,205	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	22	1,634	—	—	107	—	165	5,944	—	64
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	390	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	904	87,123	319	474	477	11,983	2,752	5,468	131	733
Rents, Concessions, and Royalties	—	—	6,000	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	16	—	—	—	—	171,841	—	—	—	20,000
State	259	17,976	—	869	218	—	1,435	2,931	—	442
Other Governmental Agencies	—	—	—	—	—	—	—	4,629	—	—
Charges for Current Services	—	168,137	—	66,289	—	499,600	—	90,196	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	20,112	—	—	—	190,834	—	—
<b>Total Revenues</b>	<b>9,815</b>	<b>1,861,495</b>	<b>6,319</b>	<b>128,989</b>	<b>10,287</b>	<b>683,424</b>	<b>16,812</b>	<b>403,163</b>	<b>7,336</b>	<b>28,262</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,555,154	2,907	93,167	—	473,449	—	292,173	—	—
Services and Supplies	8,330	720,687	4,346	51,642	12,554	167,425	16,092	113,176	1,293	23,907
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	114,690	—	3,357	—	3,136	—	20,078	—	2,624
Other Expenditures	—	—	—	—	—	—	—	17,385	—	—
<b>Total Expenditures</b>	<b>8,330</b>	<b>2,390,531</b>	<b>7,253</b>	<b>148,166</b>	<b>12,554</b>	<b>644,010</b>	<b>16,092</b>	<b>442,812</b>	<b>1,293</b>	<b>26,531</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,485</b>	<b>(529,036)</b>	<b>(934)</b>	<b>(19,177)</b>	<b>(2,267)</b>	<b>39,414</b>	<b>720</b>	<b>(39,649)</b>	<b>6,043</b>	<b>1,731</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	407,512	—	—	—	—	—	—	—	—
Operating Transfers Out	—	699,557	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(292,045)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,485</b>	<b>\$(821,081)</b>	<b>\$(934)</b>	<b>\$(19,177)</b>	<b>\$(2,267)</b>	<b>\$39,414</b>	<b>\$720</b>	<b>\$(39,649)</b>	<b>\$6,043</b>	<b>\$1,731</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Madera Cemetery District	Madera County Economic Development Commission	Madera County Flood Control and Water Conservation	Madera County Mosquito and Vector Control District	Madera Industrial Fire Protection District	Madera Resource Conservation District	Madera-Mariposa Schools Insurance Group	Madison Community Services District	Madison Community Services District	Madison Fire Protection District
	Cemetery	Local and Regional Planning or Development	Flood Control and Water Conservation	Pest Control	Fire Protection	Resource Conservation	Self Insurance	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$955,282	\$—	\$89,848	\$700,382	\$414	\$—	\$—	\$—	\$—	\$61,000
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	25,772
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	19	16,531	98	—	—	—	—	88
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	184,924	1,175	3,937	31,190	584	1,286	2,030	69	1	1,753
Rents, Concessions, and Royalties	1	—	—	—	—	—	—	—	—	4,800
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	17,306	—	1,025	14,888	4	—	—	—	—	565
Other Governmental Agencies	—	454,054	18,164	96,222	—	—	—	—	—	22
Charges for Current Services	581,399	—	—	—	—	—	—	9,241	—	110
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	59,672	66,720	—	18,474	—	—	—	—	22,000	300
<b>Total Revenues</b>	<b>1,798,584</b>	<b>521,949</b>	<b>112,993</b>	<b>877,687</b>	<b>1,100</b>	<b>1,286</b>	<b>2,030</b>	<b>9,310</b>	<b>22,001</b>	<b>94,410</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	865,786	221,850	—	543,110	—	—	—	—	—	51,287
Services and Supplies	357,790	123,033	339,995	283,208	13	5,043	60,188	3,021	22,000	43,082
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	55,659
Interest Expense	—	—	—	—	—	—	—	—	—	3,209
Fixed Assets	127,856	26,710	—	46,003	—	—	—	—	—	120,031
Other Expenditures	—	—	—	—	—	—	—	—	—	133
<b>Total Expenditures</b>	<b>1,351,432</b>	<b>371,593</b>	<b>339,995</b>	<b>872,321</b>	<b>13</b>	<b>5,043</b>	<b>60,188</b>	<b>3,021</b>	<b>22,000</b>	<b>273,401</b>
<b>Revenues Over (Under) Expenditures</b>	<b>447,152</b>	<b>150,356</b>	<b>(227,002)</b>	<b>5,366</b>	<b>1,087</b>	<b>(3,757)</b>	<b>(58,158)</b>	<b>6,289</b>	<b>1</b>	<b>(178,991)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	121,572
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	17,756	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	6,289	1	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>17,756</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(6,289)</b>	<b>(1)</b>	<b>121,572</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$447,152</b>	<b>\$150,356</b>	<b>\$(227,002)</b>	<b>\$23,122</b>	<b>\$1,087</b>	<b>\$(3,757)</b>	<b>\$(58,158)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(57,419)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Madrone Acres Lighting District	Maintenance District No. 1 (Mariposa)	Maintenance District No. 10 (Madera)	Maintenance District No. 100 (Madera)	Maintenance District No. 101 (Madera)	Maintenance District No. 103 (Madera)	Maintenance District No. 104 (Madera)	Maintenance District No. 106 (Madera)	Maintenance District No. 107 (Madera)	Maintenance District No. 108 (Madera)
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,713	\$80,195	\$291,805	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10	6,426	(175)	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,252	1,449	25,720	131	776	92	61	62	111	86
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	153	2,030	5,573	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	60	—	—	—	—	—	—	—
Charges for Current Services	—	31,928	—	500	15,170	750	600	800	800	799
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>14,128</b>	<b>122,028</b>	<b>322,983</b>	<b>631</b>	<b>15,946</b>	<b>842</b>	<b>661</b>	<b>862</b>	<b>911</b>	<b>885</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	7,267	57,557	132,740	2	3,646	6	6	2	3	2
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>7,267</b>	<b>57,557</b>	<b>132,740</b>	<b>2</b>	<b>3,646</b>	<b>6</b>	<b>6</b>	<b>2</b>	<b>3</b>	<b>2</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,861</b>	<b>64,471</b>	<b>190,243</b>	<b>629</b>	<b>12,300</b>	<b>836</b>	<b>655</b>	<b>860</b>	<b>908</b>	<b>883</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	14,144	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(14,144)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,861</b>	<b>\$50,327</b>	<b>\$190,243</b>	<b>\$629</b>	<b>\$12,300</b>	<b>\$836</b>	<b>\$655</b>	<b>\$860</b>	<b>\$908</b>	<b>\$883</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 11 (Madera)	Maintenance District No. 115 (Madera)	Maintenance District No. 116 (Madera)	Maintenance District No. 13 (Madera)	Maintenance District No. 14 (Madera)	Maintenance District No. 15 (Madera)	Maintenance District No. 16 (Madera)	Maintenance District No. 17 (Madera)	Maintenance District No. 18 (Madera)	Maintenance District No. 2 (Fresno)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,421	\$—	\$—	\$30,125	\$22,148	\$1,328	\$3,670	\$17,679	\$5,690	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(3)	—	—	(17)	(14)	(1)	(2)	(11)	(3)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	436	98	15	3,956	10,527	89	719	8,105	3,093	351
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	104	—	—	579	424	25	70	341	108	—
Other Governmental Agencies	1	—	—	6	5	—	1	4	1	—
Charges for Current Services	—	6,035	915	—	—	—	—	—	—	2,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>5,959</b>	<b>6,133</b>	<b>930</b>	<b>34,649</b>	<b>33,090</b>	<b>1,441</b>	<b>4,458</b>	<b>26,118</b>	<b>8,889</b>	<b>2,351</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	718	—	—	20,070	2,504	458	437	19,896	485	5
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>718</b>	<b>—</b>	<b>—</b>	<b>20,070</b>	<b>2,504</b>	<b>458</b>	<b>437</b>	<b>19,896</b>	<b>485</b>	<b>5</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,241</b>	<b>6,133</b>	<b>930</b>	<b>14,579</b>	<b>30,586</b>	<b>983</b>	<b>4,021</b>	<b>6,222</b>	<b>8,404</b>	<b>2,346</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	3,044	—	—	5,438	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,044</b>	<b>—</b>	<b>—</b>	<b>5,438</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,241</b>	<b>\$6,133</b>	<b>\$930</b>	<b>\$14,579</b>	<b>\$33,630</b>	<b>\$983</b>	<b>\$4,021</b>	<b>\$11,660</b>	<b>\$8,404</b>	<b>\$2,346</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 20 (Madera)	Maintenance District No. 21 (Madera)	Maintenance District No. 23 (Madera)	Maintenance District No. 25 (Madera)	Maintenance District No. 26 (Madera)	Maintenance District No. 29 (Madera)	Maintenance District No. 30 (Madera)	Maintenance District No. 31 (Madera)	Maintenance District No. 32 (Madera)	Maintenance District No. 35 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$606	\$148,187	\$901	\$2,823	\$8,614	\$—	\$17,838	\$4,337	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(90)	(1)	(2)	(5)	—	(11)	(2)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	234	4,693	168	439	938	1,005	2,609	4,095	2,902	795
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	12	2,844	17	54	164	—	339	80	—	—
Other Governmental Agencies	—	31	—	—	2	—	4	1	—	—
Charges for Current Services	—	—	—	—	4,217	19,424	28,094	—	35,238	11,862
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>852</b>	<b>155,665</b>	<b>1,085</b>	<b>3,314</b>	<b>13,930</b>	<b>20,429</b>	<b>48,873</b>	<b>8,511</b>	<b>38,140</b>	<b>12,657</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	258	139,009	29	255	34,801	—	56,161	4,191	2,185	17,358
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	18,222	—	—	—	—
<b>Total Expenditures</b>	<b>258</b>	<b>139,009</b>	<b>29</b>	<b>255</b>	<b>34,801</b>	<b>18,222</b>	<b>56,161</b>	<b>4,191</b>	<b>2,185</b>	<b>17,358</b>
<b>Revenues Over (Under) Expenditures</b>	<b>594</b>	<b>16,656</b>	<b>1,056</b>	<b>3,059</b>	<b>(20,871)</b>	<b>2,207</b>	<b>(7,288)</b>	<b>4,320</b>	<b>35,955</b>	<b>(4,701)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$594</b>	<b>\$16,656</b>	<b>\$1,056</b>	<b>\$3,059</b>	<b>\$(20,871)</b>	<b>\$2,207</b>	<b>\$(7,288)</b>	<b>\$4,320</b>	<b>\$35,955</b>	<b>\$(4,701)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 38 (Madera)	Maintenance District No. 39 (Madera)	Maintenance District No. 4 (Fresno)	Maintenance District No. 41 (Madera)	Maintenance District No. 44 (Madera)	Maintenance District No. 45 (Madera)	Maintenance District No. 47 (Madera)	Maintenance District No. 48 (Madera)	Maintenance District No. 49 (Madera)	Maintenance District No. 50 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	852	880	83	1,181	1,614	734	1,266	1,232	814	704
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	1,311	2,780	1,290	3,811	8,900	9,597	6,900	3,200	2,050	1,401
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>2,163</b>	<b>3,660</b>	<b>1,373</b>	<b>4,992</b>	<b>10,514</b>	<b>10,331</b>	<b>8,166</b>	<b>4,432</b>	<b>2,864</b>	<b>2,105</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	329	219	95	19	186	1,029	361	89	15	449
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>329</b>	<b>219</b>	<b>95</b>	<b>19</b>	<b>186</b>	<b>1,029</b>	<b>361</b>	<b>89</b>	<b>15</b>	<b>449</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,834</b>	<b>3,441</b>	<b>1,278</b>	<b>4,973</b>	<b>10,328</b>	<b>9,302</b>	<b>7,805</b>	<b>4,343</b>	<b>2,849</b>	<b>1,656</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,834</b>	<b>\$3,441</b>	<b>\$1,278</b>	<b>\$4,973</b>	<b>\$10,328</b>	<b>\$9,302</b>	<b>\$7,805</b>	<b>\$4,343</b>	<b>\$2,849</b>	<b>\$1,656</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 51 (Madera)	Maintenance District No. 52 (Madera)	Maintenance District No. 53 (Madera)	Maintenance District No. 54 (Madera)	Maintenance District No. 55 (Madera)	Maintenance District No. 56 (Madera)	Maintenance District No. 57 (Madera)	Maintenance District No. 59 (Madera)	Maintenance District No. 60 (Madera)	Maintenance District No. 61 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	402	545	1,143	500	706	609	453	254	1,314	713
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	6,441	1,000	3,244	800	1,822	1,815	2,100	2,411	—	1,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>6,843</b>	<b>1,545</b>	<b>4,387</b>	<b>1,300</b>	<b>2,528</b>	<b>2,424</b>	<b>2,553</b>	<b>2,665</b>	<b>1,314</b>	<b>2,613</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	986	99	177	1,316	166	183	30	383	—	641
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>986</b>	<b>99</b>	<b>177</b>	<b>1,316</b>	<b>166</b>	<b>183</b>	<b>30</b>	<b>383</b>	<b>—</b>	<b>641</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,857</b>	<b>1,446</b>	<b>4,210</b>	<b>(16)</b>	<b>2,362</b>	<b>2,241</b>	<b>2,523</b>	<b>2,282</b>	<b>1,314</b>	<b>1,972</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,857</b>	<b>\$1,446</b>	<b>\$4,210</b>	<b>\$(16)</b>	<b>\$2,362</b>	<b>\$2,241</b>	<b>\$2,523</b>	<b>\$2,282</b>	<b>\$1,314</b>	<b>\$1,972</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 62 (Madera)	Maintenance District No. 63 (Madera)	Maintenance District No. 64 (Madera)	Maintenance District No. 65 (Madera)	Maintenance District No. 66 (Madera)	Maintenance District No. 67 (Madera)	Maintenance District No. 68 (Madera)	Maintenance District No. 69 (Madera)	Maintenance District No. 70 (Madera)	Maintenance District No. 71 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	712	1,525	314	315	577	684	552	377	239	278
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,200	7,910	1,500	4,750	11,819	5,446	29,861	1,793	1,719	4,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,912</b>	<b>9,435</b>	<b>1,814</b>	<b>5,065</b>	<b>12,396</b>	<b>6,130</b>	<b>30,413</b>	<b>2,170</b>	<b>1,958</b>	<b>5,178</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	2,484	1,660	10	81	16,873	6	—	58	359	1,226
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,484</b>	<b>1,660</b>	<b>10</b>	<b>81</b>	<b>16,873</b>	<b>6</b>	<b>—</b>	<b>58</b>	<b>359</b>	<b>1,226</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,428</b>	<b>7,775</b>	<b>1,804</b>	<b>4,984</b>	<b>(4,477)</b>	<b>6,124</b>	<b>30,413</b>	<b>2,112</b>	<b>1,599</b>	<b>3,952</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,428</b>	<b>\$7,775</b>	<b>\$1,804</b>	<b>\$4,984</b>	<b>\$(4,477)</b>	<b>\$6,124</b>	<b>\$30,413</b>	<b>\$2,112</b>	<b>\$1,599</b>	<b>\$3,952</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 72 (Madera)	Maintenance District No. 73 (Madera)	Maintenance District No. 74 (Madera)	Maintenance District No. 75 (Madera)	Maintenance District No. 76 (Madera)	Maintenance District No. 77 (Madera)	Maintenance District No. 78 (Madera)	Maintenance District No. 79 (Madera)	Maintenance District No. 80 (Madera)	Maintenance District No. 81 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	361	2,072	774	266	709	554	324	246	244	852
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	882	22,718	2,600	816	3,800	3,150	850	400	1,566	2,799
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,991	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,243</b>	<b>27,781</b>	<b>3,374</b>	<b>1,082</b>	<b>4,509</b>	<b>3,704</b>	<b>1,174</b>	<b>646</b>	<b>1,810</b>	<b>3,651</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	5	3,872	104	3	15	18,657	8	10	66	233
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>5</b>	<b>3,872</b>	<b>104</b>	<b>3</b>	<b>15</b>	<b>18,657</b>	<b>8</b>	<b>10</b>	<b>66</b>	<b>233</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,238</b>	<b>23,909</b>	<b>3,270</b>	<b>1,079</b>	<b>4,494</b>	<b>(14,953)</b>	<b>1,166</b>	<b>636</b>	<b>1,744</b>	<b>3,418</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,238</b>	<b>\$23,909</b>	<b>\$3,270</b>	<b>\$1,079</b>	<b>\$4,494</b>	<b>\$(14,953)</b>	<b>\$1,166</b>	<b>\$636</b>	<b>\$1,744</b>	<b>\$3,418</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 82 (Madera)	Maintenance District No. 83 (Madera)	Maintenance District No. 84 (Madera)	Maintenance District No. 86 (Madera)	Maintenance District No. 87 (Madera)	Maintenance District No. 88 (Madera)	Maintenance District No. 89 (Madera)	Maintenance District No. 9 (Madera)	Maintenance District No. 90 (Madera)	Maintenance District No. 91 (Madera)
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$9,852	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	(6)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	747	238	373	270	164	151	241	2,131	524	178
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	189	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	3,500	800	1,441	2,557	300	400	1,500	—	2,550	500
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	2	—	—
<b>Total Revenues</b>	<b>4,247</b>	<b>1,038</b>	<b>1,814</b>	<b>2,827</b>	<b>464</b>	<b>551</b>	<b>1,741</b>	<b>12,168</b>	<b>3,074</b>	<b>678</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	1,084	3	5	9,146	2	4	13	2,106	71	2
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,084</b>	<b>3</b>	<b>5</b>	<b>9,146</b>	<b>2</b>	<b>4</b>	<b>13</b>	<b>2,106</b>	<b>71</b>	<b>2</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,163</b>	<b>1,035</b>	<b>1,809</b>	<b>(6,319)</b>	<b>462</b>	<b>547</b>	<b>1,728</b>	<b>10,062</b>	<b>3,003</b>	<b>676</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,163</b>	<b>\$1,035</b>	<b>\$1,809</b>	<b>\$(6,319)</b>	<b>\$462</b>	<b>\$547</b>	<b>\$1,728</b>	<b>\$10,062</b>	<b>\$3,003</b>	<b>\$676</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Maintenance District No. 92 (Madera)	Maintenance District No. 93 (Madera)	Maintenance District No. 94 (Madera)	Maintenance District No. 95 (Madera)	Maintenance District No. 96 (Madera)	Maintenance District No. 97 (Madera)	Maintenance District No. 98 (Madera)	Maintenance District No. 99 (Madera)	Malaga County Water District	Malibu Lighting District
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$170,391	\$244,708
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	(669)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	1,660
<b>Revenue From Use of Money and Property</b>										
Interest Income	718	357	21	712	162	159	197	132	2,674	15,572
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	42	—
State	—	—	—	—	—	—	—	—	4,033	3,237
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	2,762	1,550	400	2,900	600	5,360	700	900	28,268	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,480</b>	<b>1,907</b>	<b>421</b>	<b>3,612</b>	<b>762</b>	<b>5,519</b>	<b>897</b>	<b>1,032</b>	<b>205,408</b>	<b>264,508</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	119,883	—
Services and Supplies	102	4,434	1,210	31	3	4,896	3	2,512	109,192	111,753
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>102</b>	<b>4,434</b>	<b>1,210</b>	<b>31</b>	<b>3</b>	<b>4,896</b>	<b>3</b>	<b>2,512</b>	<b>229,075</b>	<b>111,753</b>
<b>Revenues Over (Under) Expenditures</b>	<b>3,378</b>	<b>(2,527)</b>	<b>(789)</b>	<b>3,581</b>	<b>759</b>	<b>623</b>	<b>894</b>	<b>(1,480)</b>	<b>(23,667)</b>	<b>152,755</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	23,667	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>23,667</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,378</b>	<b>\$(2,527)</b>	<b>\$(789)</b>	<b>\$3,581</b>	<b>\$759</b>	<b>\$623</b>	<b>\$894</b>	<b>\$(1,480)</b>	<b>\$—</b>	<b>\$152,755</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mammoth Lakes Community Services District	Mammoth Lakes Fire Protection District	Mammoth Lakes Mosquito Abatement District	Mancini Park Homes Lighting District	Manila Community Services District	Manteca-Lathrop Fire Protection District	Manton Cemetery District	Marble Mountain Homeowners Community Services District Streets and Roads - Construction and Maintenance	March Joint Powers Authority	Marin Cities Liability Management Authority Self Insurance
	Streets and Roads - Construction and Maintenance	Fire Protection	Pest Control	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery		Local and Regional Planning or Development	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,237,775	\$28,491	\$238	\$15,200	\$1,390,000	\$25,056	\$10,912	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	27,553	—	—	367	—	—	—	7,400	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	118,619	—	7	—	—	276	524	—	—
Licenses, Permits, and Franchises	—	4,430	—	—	—	—	—	—	68,742	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	7,607	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	974	5,704	1,764	(44)	—	11,000	4,912	1,834	49,425	11,755
Rents, Concessions, and Royalties	—	—	—	—	42,864	—	—	—	2,437,623	—
<b>Intergovernmental</b>										
Federal	—	—	—	1	4,836	—	—	—	237,447	—
State	—	28,709	151	5	224,308	27,800	2,577	198	—	—
Other Governmental Agencies	—	—	382	—	—	—	13	—	—	—
Charges for Current Services	—	40,031	—	—	—	1,360,000	6,258	—	1,544,091	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	368,419
Other Revenues	—	5,375	—	—	166,554	150,000	—	—	276,732	—
<b>Total Revenues</b>	<b>28,527</b>	<b>1,440,643</b>	<b>30,788</b>	<b>574</b>	<b>453,762</b>	<b>2,938,800</b>	<b>39,092</b>	<b>20,868</b>	<b>4,621,667</b>	<b>380,174</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	414,540	—	—	157,152	2,163,000	22,618	—	1,373,442	—
Services and Supplies	11,382	383,506	22,491	3,700	188,313	435,000	8,675	8,396	1,844,336	19,828
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	36,426
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	142,388	—	—	—	—	—	—	2,011,507	—
Other Expenditures	—	—	162	—	150,418	—	—	—	1,119,616	—
<b>Total Expenditures</b>	<b>11,382</b>	<b>940,434</b>	<b>22,653</b>	<b>3,700</b>	<b>495,883</b>	<b>2,598,000</b>	<b>31,293</b>	<b>8,396</b>	<b>6,348,901</b>	<b>56,254</b>
<b>Revenues Over (Under) Expenditures</b>	<b>17,145</b>	<b>500,209</b>	<b>8,135</b>	<b>(3,126)</b>	<b>(42,121)</b>	<b>340,800</b>	<b>7,799</b>	<b>12,472</b>	<b>(1,727,234)</b>	<b>323,920</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	1,243,576	—
Operating Transfers Out	—	458,571	—	—	—	—	—	—	1,243,576	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(458,571)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$17,145</b>	<b>\$41,638</b>	<b>\$8,135</b>	<b>\$(3,126)</b>	<b>\$(42,121)</b>	<b>\$340,800</b>	<b>\$7,799</b>	<b>\$12,472</b>	<b>\$(1,727,234)</b>	<b>\$323,920</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Marin City Community Services District	Marin County Flood Control and Water Conservation District	Marin County Hazardous and Solid Waste Joint Powers Authority Governmental Services	Marin County Lighting District	Marin County Major Crimes Task Force	Marin County Open Space District	Marin County Resource Conservation District	Marin County Risk Management Authority	Marin Schools Insurance Authority	Marin Street Light Acquisition Joint Powers Authority
	Recreation and Park	Flood Control and Water Conservation		Lighting and Lighting Maintenance	Police Protection and Personal Safety	Recreation and Park	Resource Conservation	Self Insurance	Self Insurance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$62,947	\$2,897,934	\$—	\$426,210	\$—	\$3,605,129	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	10,044	264,800	—	114,432	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	65	6,680	—	845	—	8,887	—	—	—	—
Licenses, Permits, and Franchises	51,296	—	1,222,598	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	332,338	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	317,715	253,917	8,565	23,852	16,146	61,103	621	105,657	196,062	17,727
Rents, Concessions, and Royalties	69,624	4,634	—	—	—	17,081	2,175	—	—	—
<b>Intergovernmental</b>										
Federal	—	3	—	—	—	143	71,338	—	—	—
State	25,650	27,435	—	3,512	155,897	70,508	289,109	—	—	295,553
Other Governmental Agencies	—	296	—	38	836,774	393	55,000	—	—	633,939
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	1,671,000	7,453,765	—
Other Revenues	196,096	7,170	—	—	4,278	74,475	69,088	1,991	—	107,733
<b>Total Revenues</b>	<b>733,437</b>	<b>3,462,869</b>	<b>1,231,163</b>	<b>568,889</b>	<b>1,345,433</b>	<b>3,837,719</b>	<b>487,331</b>	<b>1,778,648</b>	<b>7,649,827</b>	<b>1,054,952</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	262,882	1,418,106	—	144,312	1,025,214	1,598,828	98,670	—	—	—
Services and Supplies	201,192	1,408,112	1,189,630	486,721	240,190	1,227,487	462,090	484,581	2,092,951	1,035,906
Self Insurance - Claims Paid	—	—	—	—	—	—	—	4,887,170	7,150,222	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	84,621	—	—	99,476	1,474,851	26,909	—	—	—
Other Expenditures	—	—	—	—	—	90,523	—	—	—	—
<b>Total Expenditures</b>	<b>464,074</b>	<b>2,910,839</b>	<b>1,189,630</b>	<b>631,033</b>	<b>1,364,880</b>	<b>4,391,689</b>	<b>587,669</b>	<b>5,371,751</b>	<b>9,243,173</b>	<b>1,035,906</b>
<b>Revenues Over (Under) Expenditures</b>	<b>269,363</b>	<b>552,030</b>	<b>41,533</b>	<b>(62,144)</b>	<b>(19,447)</b>	<b>(553,970)</b>	<b>(100,338)</b>	<b>(3,593,103)</b>	<b>(1,593,346)</b>	<b>19,046</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$269,363</b>	<b>\$552,030</b>	<b>\$41,533</b>	<b>\$(62,144)</b>	<b>\$(19,447)</b>	<b>\$(553,970)</b>	<b>\$(100,338)</b>	<b>\$(3,593,103)</b>	<b>\$(1,593,346)</b>	<b>\$19,046</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Marin Tele communications Agency	Marin/Sonoma Mosquito and Vector Control District	Marinet Consortium Joint Powers Authority	Marinwood Community Services District	Marinwood Community Services District	Marinwood Community Services District	Mariposa County Resource Conservation District	Mariposa Heights Maintenance District (San Joaquin)	Mariposa Lighting District	Mariposa Parking Maintenance District
	Governmental Services	Pest Control	Library Services	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Parking
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,878,069	\$—	\$219,230	\$—	\$623,962	\$—	\$569	\$27,900	\$3,040
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	103,977	—	411,943	18,930	206,673	—	1,800	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	14,584	—	2,295	848	2,190	—	—	2,316	238
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,485	84,501	7,330	6,825	5,147	1,347	1,001	120	1,068	85
Rents, Concessions, and Royalties	—	—	—	—	—	63,460	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	31,455	—	2,408	—	6,855	88,291	11	701	76
Other Governmental Agencies	547,866	—	29,195	—	—	—	—	—	—	6,623
Charges for Current Services	—	1,773,324	600,289	682,462	—	477,982	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	6	159,557	—	14,680	—	2,820	—	—	—	—
<b>Total Revenues</b>	<b>552,357</b>	<b>5,045,467</b>	<b>636,814</b>	<b>1,339,843</b>	<b>24,925</b>	<b>1,385,289</b>	<b>89,292</b>	<b>2,500</b>	<b>31,985</b>	<b>10,062</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,972,203	223,930	1,092,766	—	982,955	58,261	—	—	—
Services and Supplies	508,988	947,827	205,819	143,159	21,184	334,041	49,777	2,053	16,502	13,479
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	3,330	—	11,120	—	—	—	—
Interest Expense	—	—	—	4,298	—	11,765	—	—	—	—
Fixed Assets	—	155,960	122,356	10,843	—	16,615	—	—	—	—
Other Expenditures	—	—	29,852	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>508,988</b>	<b>3,075,990</b>	<b>581,957</b>	<b>1,254,396</b>	<b>21,184</b>	<b>1,356,496</b>	<b>108,038</b>	<b>2,053</b>	<b>16,502</b>	<b>13,479</b>
<b>Revenues Over (Under) Expenditures</b>	<b>43,369</b>	<b>1,969,477</b>	<b>54,857</b>	<b>85,447</b>	<b>3,741</b>	<b>28,793</b>	<b>(18,746)</b>	<b>447</b>	<b>15,483</b>	<b>(3,417)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	956,506	52,798	120,507	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(956,506)</b>	<b>(52,798)</b>	<b>(120,507)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$43,369</b>	<b>\$1,012,971</b>	<b>\$2,059</b>	<b>\$(35,060)</b>	<b>\$3,741</b>	<b>\$28,793</b>	<b>\$(18,746)</b>	<b>\$447</b>	<b>\$15,483</b>	<b>\$(3,417)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mariposa Public Utility District	Marvin-Chapel Cemetery District	Marys Cemetery District	Maurland Manor Maintenance District (San Joaquin)	Maxwell Cemetery District	Maxwell Fire Protection District	Maxwell Recreation and Park District	Mayten Fire Protection District	McArthur Fire Protection District	McClellan Regional Fire and Rescue Training Authority
	Fire Protection	Cemetery	Cemetery	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Recreation and Park	Fire Protection	Fire Protection	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$10,137	\$5,342	\$14,790	\$—	\$22,930	\$56,074	\$—	\$4,098	\$23,513	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	12	—	—	12,555	16,553	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	28	—	38	223	—	18	54	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	108	4,063	—	2,496	4,149	556	1,722	665	58,460
Rents, Concessions, and Royalties	—	—	1,200	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	846	2,067	—	—	—	—
State	180	124	860	—	135	11,154	—	5,740	639	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	740,000
Charges for Current Services	94,265	—	200	—	3,680	—	3,393	—	3,500	125,377
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	1,642	—	15,962	—	1,720	1,550	17	6,774	—	34,193
<b>Total Revenues</b>	<b>106,224</b>	<b>5,574</b>	<b>37,103</b>	<b>12</b>	<b>31,845</b>	<b>75,217</b>	<b>16,521</b>	<b>34,905</b>	<b>28,371</b>	<b>958,030</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	19,232	6,280	279	—	10,872	30,829	—	5,446	7,134	84,241
Services and Supplies	22,958	475	20,646	12	7,356	30,501	13,713	18,383	23,346	182,977
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	13,563	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	536	4,864	—	9,797	—	9,634
Other Expenditures	68,301	—	—	—	—	—	—	—	54	—
<b>Total Expenditures</b>	<b>124,054</b>	<b>6,755</b>	<b>20,925</b>	<b>12</b>	<b>18,764</b>	<b>66,194</b>	<b>13,713</b>	<b>33,626</b>	<b>30,534</b>	<b>276,852</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(17,830)</b>	<b>(1,181)</b>	<b>16,178</b>	<b>—</b>	<b>13,081</b>	<b>9,023</b>	<b>2,808</b>	<b>1,279</b>	<b>(2,163)</b>	<b>681,178</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	491,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	725	—	—
Operating Transfers Out	—	—	—	—	—	—	—	725	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>491,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$473,170</b>	<b>\$(1,181)</b>	<b>\$16,178</b>	<b>\$—</b>	<b>\$13,081</b>	<b>\$9,023</b>	<b>\$2,808</b>	<b>\$1,279</b>	<b>\$(2,163)</b>	<b>\$681,178</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	McCloud Community Services District  Ambulance Service	McCloud Community Services District Fire Protection	McCloud Community Services District Library Services	McCloud Community Services District Lighting and Lighting Maintenance	McCloud Community Services District Recreation and Park	McCloud Community Services District Streets and Roads - Construction and Maintenance	McFarland Recreation and Park District Recreation and Park	McKinleyville Community Services District Recreation and Park	Meadow Valley Cemetery District  Cemetery	Meadow Valley Fire Protection District  Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$5,359	\$390	\$390	\$1,950	\$2,265	\$327,863	\$275,777	\$5,983	\$40,665
Voter Approved Taxes	—	47,258	5,821	—	40,486	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	175,350	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	1	—	—	1	—	23,710	—	5	37
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	52,993	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,730	104	82	673	498	2,923	21,524	2,635	1,262
Rents, Concessions, and Royalties	—	608	—	—	1,607	—	—	46,294	—	2,795
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	171	12	12	59	71	83,751	6,196	251	1,010
Other Governmental Agencies	18,700	—	—	—	10,000	—	—	—	—	—
Charges for Current Services	23,574	—	—	19,282	—	40,501	144,067	319,683	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	355	20,706	1,143	181	800	2,682	8,253	173,984	—	5,500
<b>Total Revenues</b>	<b>42,629</b>	<b>75,833</b>	<b>7,470</b>	<b>19,947</b>	<b>55,576</b>	<b>46,017</b>	<b>590,567</b>	<b>1,071,801</b>	<b>8,874</b>	<b>51,269</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	34,467	1,717	—	14,663	10,259	348,079	442,049	5,520	8,419
Services and Supplies	—	26,349	2,886	18,003	7,663	2,859	201,717	92,910	3,821	23,564
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	102,810	—	—
Interest Expense	—	—	—	—	—	—	—	138,152	—	—
Fixed Assets	—	—	—	—	—	—	36,636	135,955	—	707
Other Expenditures	20,655	43,245	2,837	2,931	16,185	21,808	—	67,903	—	—
<b>Total Expenditures</b>	<b>20,655</b>	<b>104,061</b>	<b>7,440</b>	<b>20,934</b>	<b>38,511</b>	<b>34,926</b>	<b>586,432</b>	<b>979,779</b>	<b>9,341</b>	<b>32,690</b>
<b>Revenues Over (Under) Expenditures</b>	<b>21,974</b>	<b>(28,228)</b>	<b>30</b>	<b>(987)</b>	<b>17,065</b>	<b>11,091</b>	<b>4,135</b>	<b>92,022</b>	<b>(467)</b>	<b>18,579</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	12,000	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>12,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$21,974</b>	<b>\$(28,228)</b>	<b>\$30</b>	<b>\$(987)</b>	<b>\$17,065</b>	<b>\$11,091</b>	<b>\$4,135</b>	<b>\$104,022</b>	<b>\$(467)</b>	<b>\$18,579</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Meeks Bay Fire Protection District	Mendocino City Community Services District	Mendocino Coast Recreation and Park District	Mendocino County Air Quality Management District	Mendocino County Flood Control and Water Conservation Improvement District	Mendocino County Resource Conservation District	Mendocino County Water Agency	Mendocino Fire Protection District	Mendocino-Little River Cemetery District	Menlo Park Fire Protection District
	Fire Protection	Resource Conservation	Recreation and Park	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Flood Control and Water Conservation	Fire Protection	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$363,735	\$52,429	\$284,339	\$—	\$26,802	\$—	\$84,597	\$100,913	\$21,410	\$16,214,871
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	279,990	24,000	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	11,575	—	—	—	—	—	—	—	37	59,748
Licenses, Permits, and Franchises	11,000	670	—	178,013	—	—	—	—	—	208,697
Fines, Forfeits, and Penalties	—	—	—	34,135	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,220	25,019	335	7,830	6,479	1,728	972	662	1,040	378,823
Rents, Concessions, and Royalties	—	—	13,816	—	—	—	—	—	—	32,158
<b>Intergovernmental</b>										
Federal	86,534	—	—	5,900	—	24,988	—	—	—	705,522
State	19,561	899	17,121	396,954	1,341	395,475	1,476	1,816	648	167,165
Other Governmental Agencies	167,085	—	—	—	—	32,960	154,510	—	—	—
Charges for Current Services	16,799	—	302,428	15,693	1,545	43,733	—	—	—	365,347
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	33,163	4,310	1,114	—	—	9,573	—	—	7,380	277,142
<b>Total Revenues</b>	<b>1,002,662</b>	<b>107,327</b>	<b>619,153</b>	<b>638,525</b>	<b>36,167</b>	<b>508,457</b>	<b>241,555</b>	<b>103,391</b>	<b>30,515</b>	<b>18,409,473</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	632,372	74,228	418,685	457,654	13,116	97,809	183,176	7,138	11,105	14,997,864
Services and Supplies	91,471	18,120	141,024	138,790	172,109	382,000	115,398	87,129	16,341	2,817,632
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	2,093,897
Interest Expense	—	—	—	—	—	—	—	—	—	156,501
Fixed Assets	237,878	—	3,252	52,010	—	4,308	2,057	—	—	774,268
Other Expenditures	—	1,171	46,537	141,106	—	—	8,240	—	556	—
<b>Total Expenditures</b>	<b>961,721</b>	<b>93,519</b>	<b>609,498</b>	<b>789,560</b>	<b>185,225</b>	<b>484,117</b>	<b>308,871</b>	<b>94,267</b>	<b>28,002</b>	<b>20,840,162</b>
<b>Revenues Over (Under) Expenditures</b>	<b>40,941</b>	<b>13,808</b>	<b>9,655</b>	<b>(151,035)</b>	<b>(149,058)</b>	<b>24,340</b>	<b>(67,316)</b>	<b>9,124</b>	<b>2,513</b>	<b>(2,430,689)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	790,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(790,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$40,941</b>	<b>\$13,808</b>	<b>\$9,655</b>	<b>\$(151,035)</b>	<b>\$(149,058)</b>	<b>\$24,340</b>	<b>\$(67,316)</b>	<b>\$9,124</b>	<b>\$2,513</b>	<b>\$(3,220,689)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Menlo Park Lighting District	Merced Cemetery District	Merced County Mosquito Abatement	Merced County School Insurance Group I	Merge Risk Management Joint Powers Authority	Meridian Fire Protection	Merquin Cemetery District	Merquin County Water District	Metropolitan Cooperative Library System	Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County
	Lighting and Lighting Maintenance	Cemetery	Pest Control	Self Insurance	Self Insurance	Fire Protection	Cemetery	Drainage and Drainage Maintenance	Library Services	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$120,385	\$185,237	\$1,082,177	\$—	\$—	\$105,785	\$16,386	\$57,033	\$—	\$105,862
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	46,031	—	74,314	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	508	244	37,406	—	—	—	22	78	—	171
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	21,136	104,283	30,336	261,243	307,095	6,423	1,438	5,166	42,746	6,323
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	421	—	—	—	—	323	—	2,799,273	—
State	1,186	3,801	23,591	—	—	19,418	335	1,167	443,231	2,374
Other Governmental Agencies	—	—	27,324	—	—	—	—	—	1,197,704	613
Charges for Current Services	—	258,476	—	—	—	—	17,568	296,640	—	116,927
Self Insurance Contributions and Claim Adjustments	—	—	—	4,076,331	5,255,145	—	—	—	—	—
Other Revenues	—	8,496	521,180	3,758	642,489	5,327	—	—	—	2,730
<b>Total Revenues</b>	<b>143,215</b>	<b>560,958</b>	<b>1,722,014</b>	<b>4,341,332</b>	<b>6,204,729</b>	<b>182,984</b>	<b>36,072</b>	<b>434,398</b>	<b>4,482,954</b>	<b>235,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	334,745	880,681	—	—	45,236	20,090	145,953	1,077,088	119,309
Services and Supplies	216,879	126,744	574,898	1,005,895	3,094,459	61,041	13,881	317,750	3,152,280	73,080
Self Insurance - Claims Paid	—	—	—	5,158,536	2,915,417	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	122,347	120,083	—	—	—	5,512	12,420	26,381	46,934
Other Expenditures	—	—	213,961	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>216,879</b>	<b>583,836</b>	<b>1,789,623</b>	<b>6,164,431</b>	<b>6,009,876</b>	<b>106,277</b>	<b>39,483</b>	<b>476,123</b>	<b>4,255,749</b>	<b>239,323</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(73,664)</b>	<b>(22,878)</b>	<b>(67,609)</b>	<b>(1,823,099)</b>	<b>194,853</b>	<b>76,707</b>	<b>(3,411)</b>	<b>(41,725)</b>	<b>227,205</b>	<b>(4,323)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(73,664)</b>	<b>\$(22,878)</b>	<b>\$(67,609)</b>	<b>\$(1,823,099)</b>	<b>\$194,853</b>	<b>\$76,707</b>	<b>\$(3,411)</b>	<b>\$(41,725)</b>	<b>\$227,205</b>	<b>\$(4,323)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Middletown Cemetery District	Middletown Lighting District	Midpeninsula Regional Open Space District	Milford Fire Protection District	Mill Creek Lane Permanent Road Division District	Milville Masonic and Odd Fellows Cemetery District	Mirabel Heights Permanent Road Division District	Miraleste Recreation and Park District	Miranda Community Services District	Mission Lighting District
	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$62,646	\$6,608	\$18,509,384	\$—	\$7,128	\$41,866	\$892	\$117,833	\$—	\$3,956
Voter Approved Taxes	—	—	—	15,138	—	—	—	—	—	—
Property Assessments	—	—	—	3,187	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	686	60	269,551	953	5	94	1	—	—	(7)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	10,243	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,820	586	1,127,266	1,036	682	5,012	86	1,630	—	447
Rents, Concessions, and Royalties	—	—	830,931	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	7,560	—
State	1,278	132	304,790	—	102	1,823	13	884	—	47
Other Governmental Agencies	—	—	63,438	—	—	—	—	—	—	—
Charges for Current Services	14,970	—	—	—	—	4,530	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	853,028	179	—	99,780	—	150	—	—
<b>Total Revenues</b>	<b>82,400</b>	<b>7,386</b>	<b>21,968,631</b>	<b>20,493</b>	<b>7,917</b>	<b>153,105</b>	<b>992</b>	<b>120,497</b>	<b>7,560</b>	<b>4,443</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	22,217	—	5,460,570	—	—	46,447	—	52,516	—	—
Services and Supplies	34,385	10,086	1,856,749	14,306	57	26,626	57	60,657	2,141	2,179
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	4,500	—	10,432,941	7,145	—	12,515	—	—	22,312	—
Other Expenditures	—	—	—	—	—	151	—	—	—	—
<b>Total Expenditures</b>	<b>61,102</b>	<b>10,086</b>	<b>17,750,260</b>	<b>21,451</b>	<b>57</b>	<b>85,739</b>	<b>57</b>	<b>113,173</b>	<b>24,453</b>	<b>2,179</b>
<b>Revenues Over (Under) Expenditures</b>	<b>21,298</b>	<b>(2,700)</b>	<b>4,218,371</b>	<b>(958)</b>	<b>7,860</b>	<b>67,366</b>	<b>935</b>	<b>7,324</b>	<b>(16,893)</b>	<b>2,264</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	150,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	16,893	—
Operating Transfers Out	—	—	7,068,983	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(6,918,983)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>16,893</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$21,298</b>	<b>\$(2,700)</b>	<b>\$(2,700,612)</b>	<b>\$(958)</b>	<b>\$7,860</b>	<b>\$67,366</b>	<b>\$935</b>	<b>\$7,324</b>	<b>\$—</b>	<b>\$2,264</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mission Oaks Recreation and Park District	Mission Resource Conservation District	Mission Village Maintenance District (San Joaquin)	Mission-Soledad Fire Protection District	Modesto Irrigation District	Modoc County Air Pollution Control District	Modoc County Schools Joint Powers Authority	Mohawk Valley Cemetery District	Mojave Desert Air Quality Management District	Mojave Desert Resource Conservation District
	Recreation and Park	Resource Conservation	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Air Pollution Control	Self Insurance	Cemetery	Air Pollution Control	Resource Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,506,796	\$—	\$462	\$59,673	\$—	\$—	\$—	\$7,733	\$—	\$52,252
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	579,671	12,209	2,492	59,160	—	—	—	—	4,365,991	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18,880	—	—	994	—	—	—	7	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	3,971	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	174,687	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,569	8,833	117	2,447	—	—	6,469	927	169,793	276
Rents, Concessions, and Royalties	21,795	—	—	—	—	—	—	—	—	43,184
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	18,291
State	32,138	—	9	35,941	—	35,552	—	133	1,153,884	1,846
Other Governmental Agencies	206,873	—	—	—	—	30,758	—	—	—	—
Charges for Current Services	452,585	1,733,094	—	—	280,317	—	—	—	780,170	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	170,528	—	—	—
Other Revenues	3,416	—	—	—	—	—	—	4,300	41,640	6,439
<b>Total Revenues</b>	<b>2,848,723</b>	<b>1,754,136</b>	<b>3,080</b>	<b>158,215</b>	<b>280,317</b>	<b>70,281</b>	<b>176,997</b>	<b>13,100</b>	<b>6,686,165</b>	<b>122,288</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,347,135	191,226	—	—	—	54,485	—	—	3,744,685	81,311
Services and Supplies	894,195	76,172	2,878	156,507	254,262	15,770	50,915	8,005	778,403	69,397
Self Insurance - Claims Paid	—	—	—	—	—	—	111,788	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	547,825	—	—	—	—	—	—	17,869	155,994	—
Other Expenditures	10,109	1,385,832	—	—	—	—	—	—	1,820,526	—
<b>Total Expenditures</b>	<b>2,799,264</b>	<b>1,653,230</b>	<b>2,878</b>	<b>156,507</b>	<b>254,262</b>	<b>70,255</b>	<b>162,703</b>	<b>25,874</b>	<b>6,499,608</b>	<b>150,708</b>
<b>Revenues Over (Under) Expenditures</b>	<b>49,459</b>	<b>100,906</b>	<b>202</b>	<b>1,708</b>	<b>26,055</b>	<b>26</b>	<b>14,294</b>	<b>(12,774)</b>	<b>186,557</b>	<b>(28,420)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	308,953	—
Operating Transfers Out	—	—	—	—	26,055	—	—	—	502,633	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(26,055)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(193,680)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$49,459</b>	<b>\$100,906</b>	<b>\$202</b>	<b>\$1,708</b>	<b>\$—</b>	<b>\$26</b>	<b>\$14,294</b>	<b>\$(12,774)</b>	<b>\$7,123</b>	<b>\$(28,420)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mokelumne Hill Cemetery District	Mokelumne Hill Fire Protection District	Mokelumne Hill Lighting District	Mokelumne Hill Veterans Memorial District	Mokelumne Rural Fire Protection District	Mono City Fire Protection District	Mono County Library Authority	Mono County Resource Conservation District	Montague Fire Protection District	Montara Lighting District
	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Memorial	Fire Protection	Fire Protection	Library Services	Resource Conservation	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,685	\$48,837	\$5,375	\$6,506	\$362,887	\$11,041	\$446,879	\$—	\$25,815	\$49,013
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	392,910	—	—	—	11,224	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(12)	—	(9)	—	—	—	45,856	—	104	209
Licenses, Permits, and Franchises	—	—	—	—	—	2,232	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,739	2,019	1,154	124	7,125	1,017	12,012	356	1,818	20,404
Rents, Concessions, and Royalties	—	—	—	5,865	12,000	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	146	945	102	123	7,154	52	30,115	—	706	484
Other Governmental Agencies	—	—	—	—	—	—	—	9,424	—	—
Charges for Current Services	1,625	—	—	—	35,839	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	17,652	—	1,831	10,172	—	36,598	—	—	—
<b>Total Revenues</b>	<b>12,183</b>	<b>69,453</b>	<b>6,622</b>	<b>14,449</b>	<b>828,087</b>	<b>14,342</b>	<b>571,460</b>	<b>9,780</b>	<b>39,667</b>	<b>70,110</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	581,545	—	388,362	—	2,414	—
Services and Supplies	5,189	40,435	5,787	15,522	101,383	5,193	93,782	8,743	22,648	18,749
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	7,075	—	—	36,475	—	—	—	—	—
Interest Expense	—	3,635	—	—	24,380	—	—	—	—	—
Fixed Assets	9,851	14,422	—	—	38,518	—	18,864	—	64,690	—
Other Expenditures	—	—	—	—	61,099	1,879	30,000	1,513	—	—
<b>Total Expenditures</b>	<b>15,040</b>	<b>65,567</b>	<b>5,787</b>	<b>15,522</b>	<b>843,400</b>	<b>7,072</b>	<b>531,008</b>	<b>10,256</b>	<b>89,752</b>	<b>18,749</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,857)</b>	<b>3,886</b>	<b>835</b>	<b>(1,073)</b>	<b>(15,313)</b>	<b>7,270</b>	<b>40,452</b>	<b>(476)</b>	<b>(50,085)</b>	<b>51,361</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	20,465	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	407,824	—	—	—
Operating Transfers Out	—	—	—	—	—	—	382,095	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>20,465</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>25,729</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,857)</b>	<b>\$24,351</b>	<b>\$835</b>	<b>\$(1,073)</b>	<b>\$(15,313)</b>	<b>\$7,270</b>	<b>\$66,181</b>	<b>\$(476)</b>	<b>\$(50,085)</b>	<b>\$51,361</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Monte Cristo Permanent Road Division	Monte Rio Fire Protection District	Monte Rio Lighting District	Monte Rio Recreation and Park District	Monte Rosa Permanent Road Division No. 1 District	Monte Vista Fire Protection District	Montecito Fire Protection District	Monterey Bay Area Cooperative Library System	Monterey Bay Area Insurance Fund	Monterey Bay Unified Air Pollution Control District
	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Library Services	Self Insurance	Air Pollution Control
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,254	\$201,539	\$44,855	\$79,191	\$892	\$238,582	\$7,372,952	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	5	199	44	—	1	9,894	(13,138)	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	2,928,265
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	138,739
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	5,437	5,972	6,147	146	3,903	68,795	7,243	184,199	186,093
Rents, Concessions, and Royalties	—	—	—	16,285	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	528,085	—	—	295,620
State	23	3,210	717	1,363	13	5,453	91,484	147,942	—	2,482,891
Other Governmental Agencies	—	—	—	1,842	—	—	—	—	—	167,029
Charges for Current Services	—	—	—	23,647	—	—	—	62,600	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	3,899,577	—
Other Revenues	—	7,679	—	9,982	—	504	3,240	130	—	517,943
<b>Total Revenues</b>	<b>2,282</b>	<b>218,064</b>	<b>51,588</b>	<b>138,457</b>	<b>1,052</b>	<b>258,336</b>	<b>8,051,418</b>	<b>217,915</b>	<b>4,083,776</b>	<b>6,716,580</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	25,687	—	63,274	—	—	5,734,617	—	—	3,345,528
Services and Supplies	26	148,451	44,361	66,361	57	243,304	809,211	264,929	440,430	796,973
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	3,811,793	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	178,425
Interest Expense	—	—	—	—	—	—	—	—	—	230,047
Fixed Assets	—	11,391	—	46,579	—	—	42,418	—	—	173,576
Other Expenditures	—	—	—	—	—	—	—	5,593	628,407	3,047,301
<b>Total Expenditures</b>	<b>26</b>	<b>185,529</b>	<b>44,361</b>	<b>176,214</b>	<b>57</b>	<b>243,304</b>	<b>6,586,246</b>	<b>270,522</b>	<b>4,880,630</b>	<b>7,771,850</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,256</b>	<b>32,535</b>	<b>7,227</b>	<b>(37,757)</b>	<b>995</b>	<b>15,032</b>	<b>1,465,172</b>	<b>(52,607)</b>	<b>(796,854)</b>	<b>(1,055,270)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	50,888
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	1,423,732	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,423,732)</b>	<b>—</b>	<b>—</b>	<b>50,888</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,256</b>	<b>\$32,535</b>	<b>\$7,227</b>	<b>\$(37,757)</b>	<b>\$995</b>	<b>\$15,032</b>	<b>\$41,440</b>	<b>\$(52,607)</b>	<b>\$(796,854)</b>	<b>\$(1,004,382)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Monterey County Liability and Property Self-Insurance Authority Self Insurance	Monterey County Local Agencies Insurance Authority Self Insurance	Monterey County Resource Conservation District Resource Conservation	Monterey County Schools Insurance Group Self Insurance	Monterey County Schools Workers Compensation Joint Powers Agency Self Insurance	Monterey County Water Resource Agency Flood Control and Water Conservation	Monterey Park Tract Lighting District Lighting and Lighting Maintenance	Monterey Peninsula Regional Park District Recreation and Park	Monterey Peninsula Water Management District Flood Control and Water Conservation	Montezuma Fire Protection District (San Joaquin) Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$1,481,167	\$573	\$1,853,171	\$264,752	\$284,053
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	583	—	—	219,398
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	25,752	18	—	2,485	79,659
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	54,603	55,363	1,298	186,067	267,400	88,559	9	60,517	56,926	1,268
Rents, Concessions, and Royalties	—	—	—	—	—	422,365	—	33,007	—	—
<b>Intergovernmental</b>										
Federal	—	—	103,188	—	—	192,827	1	—	—	—
State	—	—	276,845	—	—	793,582	13	18,158	2,558	6,162
Other Governmental Agencies	—	—	—	—	—	—	161	—	92,184	—
Charges for Current Services	—	—	—	—	—	10,715,998	—	—	1,848,572	18,619
Self Insurance Contributions and Claim Adjustments	2,338,068	351,032	—	45,784,936	8,364,541	—	—	—	—	—
Other Revenues	—	—	44,285	441,935	—	636,610	—	20,386	115,303	13,960
<b>Total Revenues</b>	<b>2,392,671</b>	<b>406,395</b>	<b>425,616</b>	<b>46,412,938</b>	<b>8,631,941</b>	<b>14,356,860</b>	<b>1,358</b>	<b>1,985,239</b>	<b>2,382,780</b>	<b>623,119</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	308,323	693,969	886,976	3,269,132	—	669,069	1,215,951	419,152
Services and Supplies	2,113,166	15,240	71,133	5,412,341	10,724,965	7,985,535	1,614	343,344	705,032	99,063
Self Insurance - Claims Paid	448,855	407,508	—	36,942,518	8,084,582	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	6,807	—	29,807	94,321	—	—	165,521	7,691
Other Expenditures	—	—	—	—	—	2,763,336	—	—	—	—
<b>Total Expenditures</b>	<b>2,562,021</b>	<b>422,748</b>	<b>386,263</b>	<b>43,048,828</b>	<b>19,726,330</b>	<b>14,112,324</b>	<b>1,614</b>	<b>1,012,413</b>	<b>2,086,504</b>	<b>525,906</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(169,350)</b>	<b>(16,353)</b>	<b>39,353</b>	<b>3,364,110</b>	<b>(11,094,389)</b>	<b>244,536</b>	<b>(256)</b>	<b>972,826</b>	<b>296,276</b>	<b>97,213</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	219,503	—	—	—	—
Operating Transfers Out	—	—	—	—	—	219,503	—	515,499	—	40,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(515,499)</b>	<b>—</b>	<b>(40,000)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(169,350)</b>	<b>\$(16,353)</b>	<b>\$39,353</b>	<b>\$3,364,110</b>	<b>\$(11,094,389)</b>	<b>\$244,536</b>	<b>\$(256)</b>	<b>\$457,327</b>	<b>\$296,276</b>	<b>\$57,213</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Montezuma Fire Protection District (Solano)	Monticello Cemetery District	Mootamai Municipal Water District	Morada Estates Lighting Maintenance District (San Joaquin)	Morada Estates Water Maintenance District (San Joaquin)	Morada Manor Lighting Maintenance District (San Joaquin)	Moraga/Orinda Fire Protection District	Moreno Valley Community Services District	Moreno Valley Community Services District	Moreno Valley Community Services District
	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$160,043	\$16,566	\$8,368	\$1,379	\$—	\$647	\$11,342,057	\$175,315	\$1,977,736	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	3,003	560	980	—	1,240,094	3,889,092	1,863,998
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	360	5	—	—	—	—	61,717	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	599	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,023	4,373	1,329	131	—	98	—	46,994	(4,394)	136,891
Rents, Concessions, and Royalties	9,561	—	—	—	—	—	—	—	15,451	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,526	140	109	27	—	13	175,421	3,341	155,797	8,524
Other Governmental Agencies	—	—	—	—	—	—	—	—	590,017	—
Charges for Current Services	—	—	—	—	—	—	680,945	—	699,991	146,259
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	12,463	250	—	—	—	—	70,290	14,496	9,028	1,854
<b>Total Revenues</b>	<b>186,976</b>	<b>21,334</b>	<b>9,806</b>	<b>4,540</b>	<b>560</b>	<b>1,738</b>	<b>12,331,029</b>	<b>1,480,240</b>	<b>7,332,718</b>	<b>2,157,526</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	113,753	—	—	—	—	—	10,619,377	70,621	4,124,762	455,738
Services and Supplies	77,132	13,080	6,962	4,744	560	1,519	1,357,923	1,334,768	3,585,752	1,668,813
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	14,075	—	—	—
Fixed Assets	7,583	—	—	—	—	—	—	6,602	61,602	15,332
Other Expenditures	857	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>199,325</b>	<b>13,080</b>	<b>6,962</b>	<b>4,744</b>	<b>560</b>	<b>1,519</b>	<b>11,991,375</b>	<b>1,411,991</b>	<b>7,772,116</b>	<b>2,139,883</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,349)</b>	<b>8,254</b>	<b>2,844</b>	<b>(204)</b>	<b>—</b>	<b>219</b>	<b>339,654</b>	<b>68,249</b>	<b>(439,398)</b>	<b>17,643</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,349)</b>	<b>\$8,254</b>	<b>\$2,844</b>	<b>\$(204)</b>	<b>\$—</b>	<b>\$219</b>	<b>\$339,654</b>	<b>\$68,249</b>	<b>\$(439,398)</b>	<b>\$17,643</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Morongo Valley Community Services District Fire Protection	Morongo Valley Community Services District Lighting and Lighting Maintenance	Morongo Valley Community Services District Recreation and Park	Morro Hills Community Services District Streets and Roads - Construction and Maintenance	Mortara Circle Community Services District Streets and Roads - Construction and Maintenance	Mosquito Fire Protection District Fire Protection	Mountain Gate Community Services District Fire Protection	Mountain House Community Services District Local and Regional Planning or Development	Mountain Meadows Community Services District Streets and Roads - Construction and Maintenance	Mountain Valley Emergency Medical Services Agency Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$235,209	\$41,183	\$2,761	\$76,517	\$—	\$73,502	\$7,992	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	7,450	146,520	—	240,563	142,504	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	49	3,620	—	(16)	103	—
Licenses, Permits, and Franchises	—	—	—	—	—	4,158	—	4,024	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	613	1,175	83	1,437	85	14,264	9,471	16,441
Rents, Concessions, and Royalties	—	—	4,212	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1,114,389	192,006
State	—	—	55,472	210	48	1,374	—	1,446	432,427	343,482
Other Governmental Agencies	—	—	—	350	—	19,100	—	21,546	—	280,552
Charges for Current Services	19,019	—	—	—	—	—	30,427	—	—	246,089
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,760	—	—	9,975	—	1,713,588	—	—
<b>Total Revenues</b>	<b>19,019</b>	<b>—</b>	<b>297,266</b>	<b>42,918</b>	<b>10,391</b>	<b>262,701</b>	<b>30,512</b>	<b>2,068,917</b>	<b>1,706,886</b>	<b>1,078,570</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	88,529	—	57,743	—	—	155,868	13,482	476,257	97,206	515,917
Services and Supplies	28,432	3,197	55,550	7,873	1,091	74,985	57,774	2,607,885	1,567,130	493,866
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	30,420	—	—	—	—	—	—	—	—	—
Interest Expense	15,023	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	25,598	32,267	—	9,279	87,304
Other Expenditures	—	—	46,642	—	—	—	—	86,930	—	24,600
<b>Total Expenditures</b>	<b>162,404</b>	<b>3,197</b>	<b>159,935</b>	<b>7,873</b>	<b>1,091</b>	<b>256,451</b>	<b>103,523</b>	<b>3,171,072</b>	<b>1,673,615</b>	<b>1,121,687</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(143,385)</b>	<b>(3,197)</b>	<b>137,331</b>	<b>35,045</b>	<b>9,300</b>	<b>6,250</b>	<b>(73,011)</b>	<b>(1,102,155)</b>	<b>33,271</b>	<b>(43,117)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	24,600
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	143,385	3,197	—	—	—	—	96,238	—	—	—
Operating Transfers Out	—	—	146,582	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>143,385</b>	<b>3,197</b>	<b>(146,582)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>96,238</b>	<b>—</b>	<b>—</b>	<b>24,600</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(9,251)</b>	<b>\$35,045</b>	<b>\$9,300</b>	<b>\$6,250</b>	<b>\$23,227</b>	<b>\$(1,102,155)</b>	<b>\$33,271</b>	<b>\$(18,517)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Mountain View Avenue-Lagunitas Permanent Road Division Streets and Roads - Construction and Maintenance	Mountain View Fire Protection District Fire Protection	Mountain View Shoreline Regional Park Community Recreation and Park	Mountains Conservation and Education Authority Resource Conservation	Mountains Recreation and Conservation Authority Recreation and Park	Mt. Diablo Health Care District Health	Mt. San Jacinto Winter Park Authority Recreation and Park	Mt. Shasta Fire Protection District Fire Protection	Mt. Shasta Recreation and Park District Recreation and Park	Mt. Whitney Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,211	\$55,909	\$22,028,000	\$—	\$—	\$178,458	\$—	\$147,188	\$221,648	\$26,324
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	63,929	—	—	—	—	—	49,655	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	3	1,655	—	—	—	—	—	610	909	184
Licenses, Permits, and Franchises	—	—	—	—	781,975	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	171,319	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,095	1,995,000	20	308,552	46	78,407	2,600	2,487	1,013
Rents, Concessions, and Royalties	—	—	—	—	817,719	—	1,374,670	—	21,761	7,373
<b>Intergovernmental</b>										
Federal	—	75	—	—	210,161	—	—	315	—	—
State	12	1,265	—	—	11,435,244	3,266	—	16,345	24,299	258
Other Governmental Agencies	—	—	—	—	4,650,391	—	—	—	—	—
Charges for Current Services	—	15	—	—	—	—	6,929,374	—	152,980	4,152
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	158,000	—	431,653	13,942	221,207	13,907	11,127	—
<b>Total Revenues</b>	<b>1,226</b>	<b>123,943</b>	<b>24,181,000</b>	<b>20</b>	<b>18,807,014</b>	<b>195,712</b>	<b>8,603,658</b>	<b>230,620</b>	<b>435,211</b>	<b>39,304</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	12,903	1,131,000	—	6,199,445	—	2,870,723	55,724	310,427	18,193
Services and Supplies	14	76,639	4,036,000	—	6,150,258	556,147	4,566,796	172,588	171,237	18,928
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	12,537	—	—	—	—	306,030	—	—	—
Interest Expense	—	—	—	—	—	—	135,455	—	—	—
Fixed Assets	—	—	12,000	—	27,109,121	—	—	91,561	29,593	—
Other Expenditures	—	—	—	—	1,268,745	—	—	—	—	—
<b>Total Expenditures</b>	<b>14</b>	<b>102,079</b>	<b>5,179,000</b>	<b>—</b>	<b>40,727,569</b>	<b>556,147</b>	<b>7,879,004</b>	<b>319,873</b>	<b>511,257</b>	<b>37,121</b>
<b>Revenues Over (Under) Expenditures</b>	<b>1,212</b>	<b>21,864</b>	<b>19,002,000</b>	<b>20</b>	<b>(21,920,555)</b>	<b>(360,435)</b>	<b>724,654</b>	<b>(89,253)</b>	<b>(76,046)</b>	<b>2,183</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	8,410,000	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	4,000,000	—	—	—	—	—
Other Financing (Uses)	—	—	4,933,000	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	65,678	25,012	—
Operating Transfers Out	—	—	5,096,000	—	—	—	—	65,678	25,012	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(10,029,000)</b>	<b>—</b>	<b>12,410,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,212</b>	<b>\$21,864</b>	<b>\$8,973,000</b>	<b>\$20</b>	<b>\$(9,510,555)</b>	<b>\$(360,435)</b>	<b>\$724,654</b>	<b>\$(89,253)</b>	<b>\$(76,046)</b>	<b>\$2,183</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Muir Beach Community Services District	Muir Beach Community Services District	Muir Beach Community Services District	Muir Beach Community Services District	Municipal Improvement Corporation of Los Angeles	Municipal Water District of Orange County Water Facilities Corporation	Murphys Cemetery District	Murphys Fire Protection District	Murphys Lighting District	Murrieta Community Services District
	Fire Protection	Governmental Services	Recreation and Park	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$11,959	\$9,075	\$11,617	\$—	\$—	\$28,009	\$137,004	\$25,432	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	4,274,378
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	(42)	—	(37)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,406	—	—	—	1,349,695	5,417	8,293	4,254	88,774
Rents, Concessions, and Royalties	—	—	11,519	—	—	4,740,000	—	—	—	—
<b>Intergovernmental</b>										
Federal	17,179	—	—	—	—	—	—	—	—	—
State	—	129	98	126	—	—	1,319	21,834	483	14,546
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	353,369
Charges for Current Services	—	—	—	—	—	—	11,950	9,083	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,559	—	—	—	—	29,868	—	536	—	83,643
<b>Total Revenues</b>	<b>21,738</b>	<b>13,494</b>	<b>20,692</b>	<b>11,743</b>	<b>—</b>	<b>6,119,563</b>	<b>46,653</b>	<b>176,750</b>	<b>30,132</b>	<b>4,814,710</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	7,491	—	9,740	7,985	—	—	37,456	56,101	—	1,561,899
Services and Supplies	5,076	14,274	10,952	3,758	—	—	4,951	95,380	49,367	2,501,609
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	4,740,000	—	8,552	—	—
Interest Expense	—	—	—	—	—	1,098,267	—	10,674	—	—
Fixed Assets	—	—	—	—	—	—	—	38,917	—	222,641
Other Expenditures	—	—	—	—	—	367,325	—	—	—	—
<b>Total Expenditures</b>	<b>12,567</b>	<b>14,274</b>	<b>20,692</b>	<b>11,743</b>	<b>—</b>	<b>6,205,592</b>	<b>42,407</b>	<b>209,624</b>	<b>49,367</b>	<b>4,286,149</b>
<b>Revenues Over (Under) Expenditures</b>	<b>9,171</b>	<b>(780)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(86,029)</b>	<b>4,246</b>	<b>(32,874)</b>	<b>(19,235)</b>	<b>528,561</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	153,152,789	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	325,432
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	137,868
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	153,152,789	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>187,564</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,171</b>	<b>\$(780)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(86,029)</b>	<b>\$4,246</b>	<b>\$(32,874)</b>	<b>\$(19,235)</b>	<b>\$716,125</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Murrieta Fire Protection District	Murrieta Valley Cemetery District	Myers Fire Protection District	Myers Flat Maintenance District (Humboldt)	Mystic Mine Road Community Services District	Napa City-County Library Commission	Napa County Flood Control and Water Conservation District	Napa County Mosquito Abatement District	Napa County Resource Conservation District	Napa Valley Housing Authority
	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Library Services	Flood Control and Water Conservation	Pest Control	Resource Conservation	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,998,268	\$111,233	\$7,729	\$963	\$—	\$3,469,589	\$—	\$599,479	\$153,698	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	11,880	—	—	—	—	339,364
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	247,186	—	231	28	—	1,044	—	188	68	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	40,956	5,280	204	—	199	104,530	761,574	14,624	13,854	—
Rents, Concessions, and Royalties	11,500	—	—	—	—	1,968	—	—	—	350,784
<b>Intergovernmental</b>										
Federal	70,759	—	—	—	—	—	—	—	295,288	—
State	195,631	2,438	222	26	—	380,260	774,540	6,020	344,239	—
Other Governmental Agencies	—	—	24,138	—	—	283,055	—	—	335,944	153,815
Charges for Current Services	1,076,579	69,616	—	—	—	367,076	5,204,400	—	116,766	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	11,733	—	—	—	—	120,082	—	160,382	39,150	126,038
<b>Total Revenues</b>	<b>5,652,612</b>	<b>188,567</b>	<b>32,524</b>	<b>1,017</b>	<b>12,079</b>	<b>4,727,604</b>	<b>6,740,514</b>	<b>780,693</b>	<b>1,299,007</b>	<b>970,001</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,832,614	—	556	—	—	2,417,863	—	368,086	516,861	—
Services and Supplies	431,285	106,381	28,776	683	14,774	2,220,139	42,437,784	277,772	482,898	830,453
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	357,008	—	—	—	—	—	—	—	—	—
Interest Expense	10,967	—	—	—	—	—	—	—	—	—
Fixed Assets	165,601	28,066	—	—	—	—	—	—	—	—
Other Expenditures	17,600	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,815,075</b>	<b>134,447</b>	<b>29,332</b>	<b>683</b>	<b>14,774</b>	<b>4,638,002</b>	<b>42,437,784</b>	<b>645,858</b>	<b>999,759</b>	<b>830,453</b>
<b>Revenues Over (Under) Expenditures</b>	<b>837,537</b>	<b>54,120</b>	<b>3,192</b>	<b>334</b>	<b>(2,695)</b>	<b>89,602</b>	<b>(35,697,270)</b>	<b>134,835</b>	<b>299,248</b>	<b>139,548</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	120,000	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	705,330	—	—	—
Operating Transfers Out	—	—	—	—	—	—	705,330	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(120,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$717,537</b>	<b>\$54,120</b>	<b>\$3,192</b>	<b>\$334</b>	<b>\$(2,695)</b>	<b>\$89,602</b>	<b>\$(35,697,270)</b>	<b>\$134,835</b>	<b>\$299,248</b>	<b>\$139,548</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Nashville Trails Community Services District	Natomas Fire Protection District	Navelencia Resource Conservation District	Net Six Joint Powers Authority	Nevada Cemetery District	Nevada County Consolidated Fire District	Nevada County Resource Conservation District	New Jerusalem Drainage District (San Joaquin)	New Mariposa Drainage District (San Joaquin)	Newberry Community Services District
	Streets and Roads - Construction and Maintenance	Fire Protection	Resource Conservation	Fire Protection	Cemetery	Fire Protection	Resource Conservation	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,266,364	\$—	\$—	\$237,246	\$1,469,999	\$124,939	\$44,048	\$3,006	\$72,284
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	11,550	—	—	—	—	371,905	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	112	15,711	—	—	—	—	(81)	—	—	6,571
Licenses, Permits, and Franchises	—	—	—	—	—	21,062	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	392	12,177	767	5,799	1,565	(5,184)	2,390	13,242	654	892
Rents, Concessions, and Royalties	—	—	—	—	—	550	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	28,081	2,959	—	6,640	24,916	2,136	846	59	1,455
Other Governmental Agencies	—	—	—	531,139	—	158,737	—	—	—	—
Charges for Current Services	—	—	—	—	44,347	254,720	4,143	—	—	21,536
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	500	—	—	82,000	129,540	—	—	(664)
<b>Total Revenues</b>	<b>12,054</b>	<b>1,322,333</b>	<b>4,226</b>	<b>536,938</b>	<b>289,798</b>	<b>2,378,705</b>	<b>263,067</b>	<b>58,136</b>	<b>3,719</b>	<b>102,074</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	115,589	1,845,135	86,949	—	—	13,800
Services and Supplies	—	763,216	6,789	416,209	96,066	76,028	243,387	4,084	102	36,901
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	134,457	—	—	—	—
Interest Expense	—	—	—	—	—	13,053	—	—	—	7,991
Fixed Assets	—	—	—	—	6,322	27,979	—	—	—	64,074
Other Expenditures	—	—	—	—	—	334,374	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>763,216</b>	<b>6,789</b>	<b>416,209</b>	<b>217,977</b>	<b>2,431,026</b>	<b>330,336</b>	<b>4,084</b>	<b>102</b>	<b>122,766</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,054</b>	<b>559,117</b>	<b>(2,563)</b>	<b>120,729</b>	<b>71,821</b>	<b>(52,321)</b>	<b>(67,269)</b>	<b>54,052</b>	<b>3,617</b>	<b>(20,692)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	54,008
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	223,606	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	46,083	—	30,654
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>223,606</b>	<b>—</b>	<b>(46,083)</b>	<b>—</b>	<b>23,354</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,054</b>	<b>\$559,117</b>	<b>\$(2,563)</b>	<b>\$120,729</b>	<b>\$71,821</b>	<b>\$171,285</b>	<b>\$(67,269)</b>	<b>\$7,969</b>	<b>\$3,617</b>	<b>\$2,662</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Newberry Community Services District Lighting and Lighting Maintenance	Newberry Community Services District Recreation and Park	Newcastle - Rocklin - Gold Hill Cemetery District Cemetery	Newcastle Fire Protection District Fire Protection	Newcastle Lighting District Lighting and Lighting Maintenance	Newman Drainage District (Stanislaus) Drainage and Drainage Maintenance	Newville Cemetery District Cemetery	Nice Community Services District Fire Protection	Nicolaus Cemetery District Cemetery	Niland County Service Area No. 1 (Imperial) Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,339	\$60,237	\$718,968	\$135,009	\$5,729	\$—	\$(139)	\$111,863	\$12,408	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	45,135	—	43,060	—	—	—	10,528
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	122	5,476	318	61	2	—	—	—	2	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	16	743	95,183	9,774	706	11,752	375	4,814	425	2,517
Rents, Concessions, and Royalties	—	75	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	9	—
State	27	1,213	10,488	1,979	74	—	9	2,920	255	—
Other Governmental Agencies	—	—	—	—	—	—	—	3,170	—	—
Charges for Current Services	—	—	196,877	121,874	—	—	—	306,843	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	(12)	(554)	—	30,113	—	—	—	2,369	—	—
<b>Total Revenues</b>	<b>1,492</b>	<b>67,190</b>	<b>1,021,834</b>	<b>343,945</b>	<b>6,511</b>	<b>54,812</b>	<b>245</b>	<b>431,979</b>	<b>13,099</b>	<b>13,045</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	20,274	388,802	183,092	—	—	—	288,935	9,282	—
Services and Supplies	3,159	28,508	92,834	98,697	4,344	626	828	120,870	4,261	8,350
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	19,658	—	20,000	—	23,468	—	—
Interest Expense	—	—	—	1,507	—	11,127	—	7,795	—	—
Fixed Assets	—	—	202,064	53,625	—	—	—	5,532	—	—
Other Expenditures	—	—	—	—	—	—	—	500	—	—
<b>Total Expenditures</b>	<b>3,159</b>	<b>48,782</b>	<b>683,700</b>	<b>356,579</b>	<b>4,344</b>	<b>31,753</b>	<b>828</b>	<b>447,100</b>	<b>13,543</b>	<b>8,350</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,667)</b>	<b>18,408</b>	<b>338,134</b>	<b>(12,634)</b>	<b>2,167</b>	<b>23,059</b>	<b>(583)</b>	<b>(15,121)</b>	<b>(444)</b>	<b>4,695</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	24,399	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>24,399</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,667)</b>	<b>\$18,408</b>	<b>\$338,134</b>	<b>\$11,765</b>	<b>\$2,167</b>	<b>\$23,059</b>	<b>\$(583)</b>	<b>\$(15,121)</b>	<b>\$(444)</b>	<b>\$4,695</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Niland Fire Protection District	Nipomo Community Services District	Nipomo Community Services District	Nipomo Lighting District	No-Mans Land Fire Protection District	North Bakersfield Recreation and Park District	North Bay Cooperative Library District	North Bay Schools Insurance Authority	North Central Fire Protection District	North Central Fire Protection District
	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Library Services	Self Insurance	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$23,036	\$11,158	\$—	\$22,659	\$3,755	\$3,130,493	\$—	\$—	\$418,092	\$3,587,797
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	178,382	—	—	—	27,642	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	39	2	191,759	—	—	1,333	11,701
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	17,015
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	282	172	1,152	8,036	1,327	50,132	28,700	1,032,226	28,881	72,139
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	316,880	—	—	101	142,771
State	297	164	—	323	5	718,214	658,860	—	9,642	100,599
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	18,258	1,622	—	2,521,169	547,862	—	934,987	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	13,844,189	—	—
Other Revenues	112,964	—	—	—	—	936,976	26,730	259,606	7,073	35,189
<b>Total Revenues</b>	<b>314,961</b>	<b>11,494</b>	<b>19,410</b>	<b>32,679</b>	<b>32,731</b>	<b>7,865,623</b>	<b>1,262,152</b>	<b>15,136,021</b>	<b>1,400,109</b>	<b>3,967,211</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	137,290	—	—	—	—	5,124,338	365,620	1,040,877	395,627	3,405,560
Services and Supplies	130,709	—	20,119	14,378	166	2,144,892	945,540	—	938,996	494,692
Self Insurance - Claims Paid	—	—	—	—	—	—	—	11,060,347	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	1,075,860	2,500	—	—	—
Other Expenditures	—	—	—	—	—	—	—	3,393,583	13,116	—
<b>Total Expenditures</b>	<b>267,999</b>	<b>—</b>	<b>20,119</b>	<b>14,378</b>	<b>166</b>	<b>8,345,090</b>	<b>1,313,660</b>	<b>15,494,807</b>	<b>1,347,739</b>	<b>3,900,252</b>
<b>Revenues Over (Under) Expenditures</b>	<b>46,962</b>	<b>11,494</b>	<b>(709)</b>	<b>18,301</b>	<b>32,565</b>	<b>(479,467)</b>	<b>(51,508)</b>	<b>(358,786)</b>	<b>52,370</b>	<b>66,959</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	98,184
Operating Transfers Out	—	11,509	—	—	—	—	—	—	1,630,084	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(11,509)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,630,084)</b>	<b>98,184</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$46,962</b>	<b>\$(15)</b>	<b>\$(709)</b>	<b>\$18,301</b>	<b>\$32,565</b>	<b>\$(479,467)</b>	<b>\$(51,508)</b>	<b>\$(358,786)</b>	<b>\$(1,577,714)</b>	<b>\$165,143</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North Coast Emergency Medical Services District	North Coast Schools Insurance Group	North Coast Schools Medical Insurance Group	North Coast Unified Air Quality Management District	North County Cemetery District	North County Dispatch Joint Powers Agency	North County Fire Protection District (Monterey)	North County Fire Protection District (San Diego)	North County Library Authority	North County Lighting District
	Health	Self Insurance	Self Insurance	Air Pollution Control	Cemetery	Governmental Services	Fire Protection	Fire Protection	Library Services	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$385,938	\$—	\$3,778,328	\$7,571,929	\$—	\$259,520
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	680,461	—
Prior Year and Penalties	—	—	—	—	(178)	—	62,374	(4,535)	—	(482)
Licenses, Permits, and Franchises	—	—	—	192,486	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	218,611	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,339	172,496	273,389	50,463	143,479	10,470	24,250	73,913	16,194	961
Rents, Concessions, and Royalties	—	—	—	—	17,583	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	53
State	429,865	—	—	440,707	14,639	—	37,188	112,089	—	3,058
Other Governmental Agencies	93,426	—	—	—	35,114	108	—	—	—	—
Charges for Current Services	18,016	—	—	—	337,549	1,178,530	82,763	1,188,111	—	129,023
Self Insurance Contributions and Claim Adjustments	—	4,242,600	21,303,408	—	—	—	—	—	—	—
Other Revenues	—	21,205	2,197	2,397	404,996	—	801,157	1,372,766	—	—
<b>Total Revenues</b>	<b>542,646</b>	<b>4,436,301</b>	<b>21,578,994</b>	<b>904,664</b>	<b>1,339,120</b>	<b>1,189,108</b>	<b>4,786,060</b>	<b>10,314,273</b>	<b>696,655</b>	<b>392,133</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	248,417	—	—	481,754	553,580	801,447	3,514,122	7,526,932	305,529	—
Services and Supplies	214,648	3,726,970	2,203,414	483,913	249,727	457,463	562,598	1,443,249	68,570	413,329
Self Insurance - Claims Paid	—	840,333	17,112,963	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	888	—	—	—	181,974	—	59,031	285,021	—	—
Interest Expense	194	—	—	—	31,815	—	2,869	3,290	—	—
Fixed Assets	24,632	—	—	23,996	804,509	82,494	68,294	314,411	—	—
Other Expenditures	—	—	—	—	1,999	—	—	—	—	—
<b>Total Expenditures</b>	<b>488,779</b>	<b>4,567,303</b>	<b>19,316,377</b>	<b>989,663</b>	<b>1,823,604</b>	<b>1,341,404</b>	<b>4,206,914</b>	<b>9,572,903</b>	<b>374,099</b>	<b>413,329</b>
<b>Revenues Over (Under) Expenditures</b>	<b>53,867</b>	<b>(131,002)</b>	<b>2,262,617</b>	<b>(84,999)</b>	<b>(484,484)</b>	<b>(152,296)</b>	<b>579,146</b>	<b>741,370</b>	<b>322,556</b>	<b>(21,196)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	328,829	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	50,458
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	420,000	—
Operating Transfers Out	—	—	—	—	—	—	—	159,393	720,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>169,436</b>	<b>(300,000)</b>	<b>50,458</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$53,867</b>	<b>\$(131,002)</b>	<b>\$2,262,617</b>	<b>\$(84,999)</b>	<b>\$(484,484)</b>	<b>\$(152,296)</b>	<b>\$579,146</b>	<b>\$910,806</b>	<b>\$22,556</b>	<b>\$29,262</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North County Public Recreation District	North Highlands Recreation and Park District	North Humboldt Recreation and Park District	North Kern Cemetery District	North Kern-South Tulare Hospital District	North Lake Tahoe Public Finance Authority	North McHenry Lighting District	North Oaks Lighting District	North Oaks Maintenance District (San Joaquin)	North Orange County Liability and Property Self-Insurance Authority Self Insurance
	Recreation and Park	Recreation and Park	Recreation and Park	Cemetery	Governmental Services	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$133,360	\$756,632	\$95,759	\$304,240	\$383,165	\$—	\$—	\$—	\$798	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	4,086	2,044	2,336	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2,658	9,740	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	244	8,538	454	103,733	90,610	153,207	142	15	29	62,483
Rents, Concessions, and Royalties	33,530	33,515	—	—	—	32,784	—	—	—	—
<b>Intergovernmental</b>										
Federal	368,961	—	—	—	—	—	—	—	—	—
State	1,298	34,740	2,558	7,364	6,099	—	—	—	15	—
Other Governmental Agencies	—	9,129	—	—	—	1,879,395	—	—	—	—
Charges for Current Services	213,624	248,108	505,678	221,756	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	1,391,635
Other Revenues	—	91,533	20,660	—	—	—	418	—	—	—
<b>Total Revenues</b>	<b>753,675</b>	<b>1,191,935</b>	<b>625,109</b>	<b>637,093</b>	<b>479,874</b>	<b>2,065,386</b>	<b>4,646</b>	<b>2,059</b>	<b>3,178</b>	<b>1,454,118</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	294,452	738,982	337,163	318,261	—	—	—	—	—	—
Services and Supplies	470,674	337,992	304,988	96,932	50,665	9,159	2,843	2,996	3,813	2,324,845
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	239,778
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	935,000	—	—	—	—
Interest Expense	—	—	508	—	—	1,468,377	—	—	—	—
Fixed Assets	—	87,365	—	33,639	—	—	—	—	—	—
Other Expenditures	—	—	—	80,660	25,386	—	—	—	—	—
<b>Total Expenditures</b>	<b>765,126</b>	<b>1,164,339</b>	<b>642,659</b>	<b>529,492</b>	<b>76,051</b>	<b>2,412,536</b>	<b>2,843</b>	<b>2,996</b>	<b>3,813</b>	<b>2,564,623</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(11,451)</b>	<b>27,596</b>	<b>(17,550)</b>	<b>107,601</b>	<b>403,823</b>	<b>(347,150)</b>	<b>1,803</b>	<b>(937)</b>	<b>(635)</b>	<b>(1,110,505)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(11,451)</b>	<b>\$27,596</b>	<b>\$(17,550)</b>	<b>\$107,601</b>	<b>\$403,823</b>	<b>\$(347,150)</b>	<b>\$1,803</b>	<b>\$(937)</b>	<b>\$(635)</b>	<b>\$(1,110,505)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	North San Juan Fire Protection District	North Shore Fire Departments Joint Powers Authority	North Tahoe Fire Protection District	North Tahoe Public Utility District	North Valley Schools Insurance Group	North Willows County Service Area (Glenn)	North Wilson Way Maintenance District (San Joaquin)	Northeast Stockton Maintenance District (San Joaquin)	Northeastern Joint Powers Authority	Northern California Cities Self Insurance Fund
	Fire Protection	Fire Protection	Fire Protection	Recreation and Park	Self Insurance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$102,339	\$—	\$2,769,744	\$430,921	\$—	\$8,716	\$4,650	\$16,721	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,275,249	—	—	18,944	5,520	24,332	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(104)	—	—	—	—	—	(1)	(5)	—	—
Licenses, Permits, and Franchises	—	—	85,460	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,571	212	56,661	32,007	91,353	3,928	17	145	58,143	1,523,546
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	82,703	—	—	—	—	—	—	—	—	—
State	216,762	—	44,930	1,172,965	—	175	91	331	—	—
Other Governmental Agencies	—	2,000	—	40,000	—	—	—	—	—	—
Charges for Current Services	—	—	1,477,582	1,292,144	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	9,931,383	—	—	—	2,081,116	11,884,480
Other Revenues	90,399	—	25,636	1,484	—	241	—	—	67,807	—
<b>Total Revenues</b>	<b>493,670</b>	<b>2,212</b>	<b>5,735,262</b>	<b>2,969,521</b>	<b>10,022,736</b>	<b>32,004</b>	<b>10,277</b>	<b>41,524</b>	<b>2,207,066</b>	<b>13,408,026</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	67,071	—	4,425,472	1,819,487	—	—	—	—	—	—
Services and Supplies	284,489	2,035	986,598	4,816	140,867	110,589	6,813	49,610	177,478	3,004,205
Self Insurance - Claims Paid	—	—	—	—	10,184,188	—	—	—	—	10,831,533
<b>Debt Service</b>										
Retirement of Long-Term Debt	39,786	—	111,186	—	—	—	—	—	—	—
Interest Expense	15,048	—	65,663	—	—	—	—	—	—	—
Fixed Assets	98,157	—	291,229	1,127,625	—	—	—	—	—	—
Other Expenditures	—	—	—	412,921	—	—	—	—	1,966,886	—
<b>Total Expenditures</b>	<b>504,551</b>	<b>2,035</b>	<b>5,880,148</b>	<b>3,364,849</b>	<b>10,325,055</b>	<b>110,589</b>	<b>6,813</b>	<b>49,610</b>	<b>2,144,364</b>	<b>13,835,738</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(10,881)</b>	<b>177</b>	<b>(144,886)</b>	<b>(395,328)</b>	<b>(302,319)</b>	<b>(78,585)</b>	<b>3,464</b>	<b>(8,086)</b>	<b>62,702</b>	<b>(427,712)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	68,295	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	358	—	—	—	—	—	—	—	—	—
Operating Transfers Out	358	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>68,295</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(10,881)</b>	<b>\$177</b>	<b>\$(76,591)</b>	<b>\$(395,328)</b>	<b>\$(302,319)</b>	<b>\$(78,585)</b>	<b>\$3,464</b>	<b>\$(8,086)</b>	<b>\$62,702</b>	<b>\$(427,712)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Northern California Community College Pool	Northern California Community Colleges Joint Powers Agency	Northern California Regional Liability Excess Fund	Northern California School Insurance Group	Northern California Special Districts Insurance Authority	Northern Orange County Self-Funded Workers Compensation Agency Self Insurance	Northern Salinas Valley Mosquito Abatement District	Northern Sierra Air Quality Management District	Northern Sonoma County Air Pollution Control District	Northstar Community Services District
	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Pest Control	Air Pollution Control	Air Pollution Control	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$773,202	\$—	\$62,122	\$1,585,431
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	627,409
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	14,086	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	117,979	747,465	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	9,991	11,350	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	76,181	45,761	853,591	252,084	137,674	55,087	22,703	28,530	69,249	30,071
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	7,689	641,331	48,404	25,698
Other Governmental Agencies	—	—	—	—	—	—	—	57,828	—	—
Charges for Current Services	—	—	—	—	—	—	158,332	—	235,481	—
Self Insurance Contributions and Claim Adjustments	2,243,547	5,715,553	22,466,386	4,773,237	694,008	5,359,558	—	—	—	—
Other Revenues	—	147,452	—	265,217	363,675	—	32,355	3,001	(20)	195,431
<b>Total Revenues</b>	<b>2,319,728</b>	<b>5,908,766</b>	<b>23,319,977</b>	<b>5,290,538</b>	<b>1,195,357</b>	<b>5,414,645</b>	<b>1,008,367</b>	<b>858,660</b>	<b>1,174,051</b>	<b>2,464,040</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	142,015	—	—	—	120,347	—	607,228	435,740	544,392	1,344,800
Services and Supplies	2,086,379	321,316	16,791,099	3,101,789	314,186	5,565,020	306,496	150,427	529,314	389,708
Self Insurance - Claims Paid	11,230	362,806	5,097,174	1,654,926	258,838	190,606	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	152,994	43,791	—	421,272
Other Expenditures	—	6,014,574	—	910,098	37,617	—	—	307,812	—	—
<b>Total Expenditures</b>	<b>2,239,624</b>	<b>6,698,696</b>	<b>21,888,273</b>	<b>5,666,813</b>	<b>730,988</b>	<b>5,755,626</b>	<b>1,066,718</b>	<b>937,770</b>	<b>1,073,706</b>	<b>2,155,780</b>
<b>Revenues Over (Under) Expenditures</b>	<b>80,104</b>	<b>(789,930)</b>	<b>1,431,704</b>	<b>(376,275)</b>	<b>464,369</b>	<b>(340,981)</b>	<b>(58,351)</b>	<b>(79,110)</b>	<b>100,345</b>	<b>308,260</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	91,325	—
Operating Transfers Out	—	—	—	—	—	—	—	—	91,325	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$80,104</b>	<b>\$(789,930)</b>	<b>\$1,431,704</b>	<b>\$(376,275)</b>	<b>\$464,369</b>	<b>\$(340,981)</b>	<b>\$(58,351)</b>	<b>\$(79,110)</b>	<b>\$100,345</b>	<b>\$308,260</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Northwest Lassen Fire Protection District	Northwest Mosquito and Vector Control District	Novato Fire Protection District	Noyo Lighting District	Number 10006 Maintenance District (Los Angeles)	Number 10032 Maintenance District (Los Angeles)	Number 10038 Maintenance District (Los Angeles)	Number 10045 Maintenance District (Los Angeles)	Number 10049 Maintenance District (Los Angeles)	Number 10066 Maintenance District (Los Angeles)
	Fire Protection	Pest Control	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,015,846	\$10,707,910	\$1,600	\$496,108	\$260,575	\$79,739	\$342,852	\$3,133	\$277,792
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	9,352	337,139	1,054,068	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	36	5,526	33,932	—	(1,436)	(3,949)	162	(120)	(94)	(7,796)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	3,311	1,815	449	2,380	28	1,910
<b>Revenue From Use of Money and Property</b>										
Interest Income	118	25,166	246,251	—	15,263	23,005	4,801	26,521	847	10,489
Rents, Concessions, and Royalties	—	—	12	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	18,385	137,420	44	6,479	3,420	981	4,551	48	3,588
Other Governmental Agencies	—	—	185,128	—	221,000	—	131,000	286,000	110,482	73,000
Charges for Current Services	—	3,642	1,716,802	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	154,995	5,465	—	—	—	—	—	33	—
<b>Total Revenues</b>	<b>9,506</b>	<b>1,560,699</b>	<b>14,086,988</b>	<b>1,644</b>	<b>740,725</b>	<b>284,866</b>	<b>217,132</b>	<b>662,184</b>	<b>114,477</b>	<b>358,983</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	963,207	10,166,211	—	—	—	—	—	—	—
Services and Supplies	3,333	404,765	2,239,550	3,235	724,579	272,888	156,847	564,752	104,179	483,509
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	5,194	—	661,224	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>8,527</b>	<b>1,367,972</b>	<b>13,066,985</b>	<b>3,235</b>	<b>724,579</b>	<b>272,888</b>	<b>156,847</b>	<b>564,752</b>	<b>104,179</b>	<b>483,509</b>
<b>Revenues Over (Under) Expenditures</b>	<b>979</b>	<b>192,727</b>	<b>1,020,003</b>	<b>(1,591)</b>	<b>16,146</b>	<b>11,978</b>	<b>60,285</b>	<b>97,432</b>	<b>10,298</b>	<b>(124,526)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$979</b>	<b>\$192,727</b>	<b>\$1,020,003</b>	<b>\$(1,591)</b>	<b>\$16,146</b>	<b>\$11,978</b>	<b>\$60,285</b>	<b>\$97,432</b>	<b>\$10,298</b>	<b>\$(124,526)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Number 10075 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 10076 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1472 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1575 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1616 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1687 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1697 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1744 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Number 1866 Maintenance District (Los Angeles)  Lighting and Lighting Maintenance	Oak Grove Cemetery District (Fresno)  Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$47,441	\$—	\$160,958	\$151,746	\$54,433	\$7,512,960	\$662,338	\$441,835	\$90,643	\$45,732
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(90)	—	(746)	(605)	12,793	(12,711)	(3,452)	(2,441)	(567)	143
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	332	—	1,079	897	62	51,691	4,522	2,874	581	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,515	62	3,239	8,147	557	446,797	49,139	84,402	8,985	19,373
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	22,699	—	—	11
State	626	—	2,101	1,999	648	97,694	8,648	5,547	1,135	1,021
Other Governmental Agencies	1,000	157,689	—	—	1,475,000	1,150,000	21,000	1,000	46,000	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	63,910
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>52,824</b>	<b>157,751</b>	<b>166,631</b>	<b>162,184</b>	<b>1,543,493</b>	<b>9,246,431</b>	<b>764,894</b>	<b>533,217</b>	<b>146,777</b>	<b>130,190</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	69,189
Services and Supplies	52,664	149,428	155,738	100,854	1,529,149	10,472,372	1,001,222	353,021	152,216	58,983
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	14,083
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>52,664</b>	<b>149,428</b>	<b>155,738</b>	<b>100,854</b>	<b>1,529,149</b>	<b>10,472,372</b>	<b>1,001,222</b>	<b>353,021</b>	<b>152,216</b>	<b>142,255</b>
<b>Revenues Over (Under) Expenditures</b>	<b>160</b>	<b>8,323</b>	<b>10,893</b>	<b>61,330</b>	<b>14,344</b>	<b>(1,225,941)</b>	<b>(236,328)</b>	<b>180,196</b>	<b>(5,439)</b>	<b>(12,065)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$160</b>	<b>\$8,323</b>	<b>\$10,893</b>	<b>\$61,330</b>	<b>\$14,344</b>	<b>\$(1,225,941)</b>	<b>\$(236,328)</b>	<b>\$180,196</b>	<b>\$(5,439)</b>	<b>\$(12,065)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Oak Grove Cemetery District (Tuolumne)	Oak Hill Cemetery District	Oak Knoll Lighting District	Oakdale Fire Protection District	Oakland-Alameda County Coliseum Authority Financing or Constructing Facilities	Oakley Fire Protection District	Occidental Community Services District Fire Protection	Occidental Community Services District Lighting and Lighting Maintenance	Occidental Community Services District Recreation and Park	Oceano Community Services District
	Cemetery	Cemetery	Lighting and Lighting Maintenance	Fire Protection		Fire Protection				Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,812	\$100,351	\$6,323	\$307,702	\$—	\$908,609	\$124,798	\$13,182	\$—	\$472,906
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	4,467
Property Assessments	—	—	—	368,963	—	—	65,841	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	8	(181)	—	22,633	—	(6,358)	2,624	10	—	(891)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,001	8,953	—	—	5,610,948	30,918	1,683	74	3	24,198
Rents, Concessions, and Royalties	—	—	—	—	24,967,598	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	154	1,172	110	11,021	—	15,628	1,685	173	—	6,959
Other Governmental Agencies	—	—	—	—	21,000,000	102,866	—	—	—	—
Charges for Current Services	—	170,680	—	1,020	—	49,638	—	—	—	31,161
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	5,025	159	—	—	—	165	65	—	—	980
<b>Total Revenues</b>	<b>12,000</b>	<b>281,134</b>	<b>6,433</b>	<b>711,339</b>	<b>51,578,546</b>	<b>1,101,466</b>	<b>196,696</b>	<b>13,439</b>	<b>3</b>	<b>539,780</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	183,862	—	569,955	—	161,567	11,184	—	—	—
Services and Supplies	7,179	69,409	3,809	167,878	13,652,816	51,390	147,485	9,260	—	435,793
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	6,779	—	—	—	—	15,650	—	—	—
Interest Expense	—	1,049	—	4,532	864,308	—	6,165	—	—	—
Fixed Assets	—	2,480	—	—	—	—	259,174	—	—	29,525
Other Expenditures	—	—	—	—	7,590,816	—	—	—	—	—
<b>Total Expenditures</b>	<b>7,179</b>	<b>263,579</b>	<b>3,809</b>	<b>742,365</b>	<b>22,107,940</b>	<b>212,957</b>	<b>439,658</b>	<b>9,260</b>	<b>—</b>	<b>465,318</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,821</b>	<b>17,555</b>	<b>2,624</b>	<b>(31,026)</b>	<b>29,470,606</b>	<b>888,509</b>	<b>(242,962)</b>	<b>4,179</b>	<b>3</b>	<b>74,462</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	230,900	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	15,000	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	6,740	—	—	85,000	—	—	—
Operating Transfers Out	—	—	—	—	1,239,519	—	124,232	—	—	501,505
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,740</b>	<b>(1,239,519)</b>	<b>—</b>	<b>206,668</b>	<b>—</b>	<b>—</b>	<b>(501,505)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,821</b>	<b>\$17,555</b>	<b>\$2,624</b>	<b>\$(24,286)</b>	<b>\$28,231,087</b>	<b>\$888,509</b>	<b>\$(36,294)</b>	<b>\$4,179</b>	<b>\$3</b>	<b>\$(427,043)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ojai Water Conservation District	Olancho Community Services District	Olivehurst Public Utility District	Olivehurst Public Utility District	Olivehurst Public Utility District	Olympic Tract Lighting District	Opal Cliffs Recreation and Park District	Ophir Hill Fire Protection District	Orange County Cemetery District	Orange County Cities Airport Authority
	Flood Control and Water Conservation	Fire Protection	Fire Protection	Governmental Services	Recreation and Park	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Cemetery	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,376	\$102,013	\$222,039	\$66,019	\$45,370	\$3,275	\$1,587	\$255,853	\$900,678	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	108,782	—	—	1,817	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	15	733	—	—	—	102	—	(949)	76,480	—
Licenses, Permits, and Franchises	—	—	3,478	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	144	3,177	—	12,143	—	76	35	5,309	203,332	25
Rents, Concessions, and Royalties	—	—	—	7,450	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	16,200	47,835	—	—	4	—	—	—	—
State	65	1,073	5,970	1,775	64,220	75	19	4,261	12,743	—
Other Governmental Agencies	—	—	—	—	—	874	18,350	—	—	216,122
Charges for Current Services	—	16,140	—	—	—	—	10,440	—	1,512,755	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	4,117	926	161,174	3,200	—	(66)	81,392	120,262	—
<b>Total Revenues</b>	<b>4,600</b>	<b>143,453</b>	<b>389,030</b>	<b>248,561</b>	<b>112,790</b>	<b>6,223</b>	<b>30,365</b>	<b>345,866</b>	<b>2,826,250</b>	<b>216,147</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	14,694	251,353	14,858	40,561	—	—	146,942	1,152,937	—
Services and Supplies	4,689	54,143	159,362	94,556	15,915	6,025	29,633	82,732	697,016	182,128
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	49,182	78,800	—	42,966	—	4,930	—	1,371,329	—
Other Expenditures	—	—	1,071	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,689</b>	<b>118,019</b>	<b>490,586</b>	<b>109,414</b>	<b>99,442</b>	<b>6,025</b>	<b>34,563</b>	<b>229,674</b>	<b>3,221,282</b>	<b>182,128</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(89)</b>	<b>25,434</b>	<b>(101,556)</b>	<b>139,147</b>	<b>13,348</b>	<b>198</b>	<b>(4,198)</b>	<b>116,192</b>	<b>(395,032)</b>	<b>34,019</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	52,790	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(52,790)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(89)</b>	<b>\$25,434</b>	<b>\$(101,556)</b>	<b>\$139,147</b>	<b>\$13,348</b>	<b>\$198</b>	<b>\$(4,198)</b>	<b>\$63,402</b>	<b>\$(395,032)</b>	<b>\$34,019</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Orange County Civic Center Authority	Orange County Fire Authority	Orange County Flood Control District	Orange County Fringe Benefit Joint Powers Agreement	Orange County Vector Control District	Orange Cove Fire Protection District	Orange Cove Police Protection District	Orange North - American Trade Rail Access Corridor Authority Streets and Roads - Construction and Maintenance	Orangevale Recreation and Park District	Orcutt Fire Protection District
	Financing or Constructing Facilities	Fire Protection	Flood Control and Water Conservation	Self Insurance	Pest Control	Fire Protection	Police Protection and Personal Safety		Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$112,036,450	\$44,021,274	\$—	\$2,809,906	\$128,601	\$27,151	\$—	\$759,212	\$97,586
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	1,464,772	—	—	—	5,363	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	73,593	126,561	—	166,626	215	—	—	—	—
Licenses, Permits, and Franchises	—	—	166,318	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	21,033	329	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1	2,002,297	1,453,776	46,326	104,395	806	909	—	24,119	5,636
Rents, Concessions, and Royalties	1	—	848,229	—	17,706	—	—	—	100,860	—
<b>Intergovernmental</b>										
Federal	—	1,264,922	1,143,375	—	—	37	13	—	—	12,441
State	—	5,436,746	3,561,899	—	37,726	4,241	1,203	—	158,699	8,985
Other Governmental Agencies	—	2,447,503	2,779,376	—	2,609,383	22,166	—	—	93,000	—
Charges for Current Services	—	38,593,776	9,080,446	—	59,197	—	—	—	345,580	—
Self Insurance Contributions and Claim Adjustments	—	—	—	11,961,531	—	—	—	—	—	—
Other Revenues	—	3,983,776	209,349	—	90,291	—	—	10,000	14,084	5,380
<b>Total Revenues</b>	<b>2</b>	<b>165,860,096</b>	<b>63,390,932</b>	<b>12,007,857</b>	<b>7,360,002</b>	<b>156,066</b>	<b>29,276</b>	<b>10,000</b>	<b>1,500,917</b>	<b>130,028</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	129,587,402	17,288,931	—	4,949,025	99,398	—	—	748,688	44,670
Services and Supplies	—	21,102,443	21,498,655	1,129,699	1,803,700	56,079	1,750	3,689,342	590,219	54,437
Self Insurance - Claims Paid	—	—	—	10,909,354	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	8,118
Interest Expense	—	—	—	—	—	—	—	—	—	7,428
Fixed Assets	—	5,665,245	12,152,235	—	37,354	—	—	—	221,876	—
Other Expenditures	—	—	2,869,586	—	7,680	—	22,696	348,554	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>156,355,090</b>	<b>53,809,407</b>	<b>12,039,053</b>	<b>6,797,759</b>	<b>155,477</b>	<b>24,446</b>	<b>4,037,896</b>	<b>1,560,783</b>	<b>114,653</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2</b>	<b>9,505,006</b>	<b>9,581,525</b>	<b>(31,196)</b>	<b>562,243</b>	<b>589</b>	<b>4,830</b>	<b>(4,027,896)</b>	<b>(59,866)</b>	<b>15,375</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	4,166,095	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	997,150	—	—	—	—	—	—	—
Other Financing (Uses)	77	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	6,028,150	—	—	401,235	—	—	—	534,392	—
Operating Transfers Out	—	16,103,994	—	—	401,235	—	—	—	408,946	—
<b>Total Other Financing Sources (Uses)</b>	<b>(77)</b>	<b>(10,075,844)</b>	<b>997,150</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,166,095</b>	<b>125,446</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(75)</b>	<b>\$(570,838)</b>	<b>\$10,578,675</b>	<b>\$(31,196)</b>	<b>\$562,243</b>	<b>\$589</b>	<b>\$4,830</b>	<b>\$138,199</b>	<b>\$65,580</b>	<b>\$15,375</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ord Community Services District  Recreation and Park	Ord Fire Protection District  Fire Protection	Orestimba Creek Flood Control District  Flood Control and Water Conservation	Organization of Self- Insured Schools  Self Insurance	Orick Community Services District  Fire Protection	Orland Cemetery District  Cemetery	Orland Fire Protection District  Fire Protection	Oro Maintenance District (San Joaquin)  Lighting and Lighting Maintenance	Orosi Memorial District  Memorial	Oroville Cemetery District  Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$11,868	\$5,127	\$—	\$—	\$19,056	\$142,542	\$41,324	\$10,335	\$25,761	\$118,457
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	8,566	—	—	—	—	50,023	10,200	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	80	—	—	(3)	13	458
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,733	1,752	535	107,680	3,607	22,548	12,362	112	503	164,914
Rents, Concessions, and Royalties	—	—	—	—	2,075	—	—	—	38,500	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	244	590	—	—	640	2,992	4,325	206	554	3,208
Other Governmental Agencies	—	—	—	—	—	1,556	—	—	5,731	—
Charges for Current Services	—	—	728	—	—	74,717	—	—	—	291,031
Self Insurance Contributions and Claim Adjustments	—	—	—	2,696,917	—	—	—	—	—	—
Other Revenues	199	6,709	—	—	18,167	—	—	—	—	—
<b>Total Revenues</b>	<b>15,044</b>	<b>22,744</b>	<b>1,263</b>	<b>2,804,597</b>	<b>43,625</b>	<b>244,355</b>	<b>108,034</b>	<b>20,850</b>	<b>71,062</b>	<b>578,068</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	214	2,886	—	—	900	164,908	—	—	36,239	324,147
Services and Supplies	8,260	12,875	6,058	—	32,815	50,019	56,672	24,915	38,871	111,628
Self Insurance - Claims Paid	—	—	—	3,337,104	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	26,797	—	—	5,000	105,319	—	—	—	87,871
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>8,474</b>	<b>42,558</b>	<b>6,058</b>	<b>3,337,104</b>	<b>38,715</b>	<b>320,246</b>	<b>56,672</b>	<b>24,915</b>	<b>75,110</b>	<b>523,646</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,570</b>	<b>(19,814)</b>	<b>(4,795)</b>	<b>(532,507)</b>	<b>4,910</b>	<b>(75,891)</b>	<b>51,362</b>	<b>(4,065)</b>	<b>(4,048)</b>	<b>54,422</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,570</b>	<b>\$(19,814)</b>	<b>\$(4,795)</b>	<b>\$(532,507)</b>	<b>\$4,910</b>	<b>\$(75,891)</b>	<b>\$51,362</b>	<b>\$(4,065)</b>	<b>\$(4,048)</b>	<b>\$54,422</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Oroville Mosquito Abatement District	Overlook Road Maintenance District	Owl Creek Flood Control and Water Conservation District	Oxnard Drainage District No. 1 (Ventura)	Oxnard Drainage District No. 2 (Ventura)	Pacheco Storm Water District (San Benito)	Pacific Fire Protection District	Pacific Manor Maintenance District (Humboldt)	Pacific View Lighting District	Padre Dam Municipal Water District
	Pest Control	Streets and Roads - Construction and Maintenance	Flood Control and Water Conservation	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$53,006	\$—	\$—	\$18,117	\$99,763	\$357	\$1,814,650	\$475	\$451	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	390	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	303	—	—	—	—	—	23,158	14	1	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	697	1,472	2	2,141	2,862	572	17,649	—	97	39,246
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,455	—	—	125	—	2	39,543	13	6	183,920
Other Governmental Agencies	981	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	20,060	—	—	—	—	—	—	—	1,708,141
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	736	—	—	—
<b>Total Revenues</b>	<b>56,442</b>	<b>21,532</b>	<b>2</b>	<b>20,383</b>	<b>102,625</b>	<b>931</b>	<b>1,895,736</b>	<b>892</b>	<b>555</b>	<b>1,931,307</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	42,473	—	—	—	—	—	93,828	—	—	669,748
Services and Supplies	19,357	5,554	—	37,019	114,460	—	1,003,246	803	309	654,758
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	724,775
Other Expenditures	—	—	—	—	—	—	—	—	—	328,300
<b>Total Expenditures</b>	<b>61,830</b>	<b>5,554</b>	<b>—</b>	<b>37,019</b>	<b>114,460</b>	<b>—</b>	<b>1,097,074</b>	<b>803</b>	<b>309</b>	<b>2,377,581</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,388)</b>	<b>15,978</b>	<b>2</b>	<b>(16,636)</b>	<b>(11,835)</b>	<b>931</b>	<b>798,662</b>	<b>89</b>	<b>246</b>	<b>(446,274)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	278,501
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(278,501)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,388)</b>	<b>\$15,978</b>	<b>\$2</b>	<b>\$(16,636)</b>	<b>\$(11,835)</b>	<b>\$931</b>	<b>\$798,662</b>	<b>\$89</b>	<b>\$246</b>	<b>\$(724,775)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Pajaro Storm Drain Maintenance District (Santa Cruz)	Pajaro Valley Cemetery District	Pajaro Valley Fire Protection Service	Pajaro Valley Water Management Agency	Pajaro/Sunny Mesa Community Services District	Palm Springs Cemetery District	Palm Springs Desert Resorts Convention and Visitors Bureau Governmental Services	Palo Verde Cemetery District	Palo Verde Valley Hospital District	Palo Verde Valley Library District
	Drainage and Drainage Maintenance	Cemetery	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Cemetery		Cemetery	Health	Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$576,218	\$421,070	\$1,072,356	\$—	\$11,877	\$126,658	\$—	\$48,185	\$61,916	\$145,990
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	2,951,660	377	—	—	—	—	5,794
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	31,834	—	—	—	—	—
Prior Year and Penalties	—	—	78	—	188	287	—	—	9,408	905
Licenses, Permits, and Franchises	—	—	—	—	—	353,178	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	3,831
<b>Revenue From Use of Money and Property</b>										
Interest Income	20,780	24,173	14,455	189,151	434	211,310	14,497	1,108	—	3,797
Rents, Concessions, and Royalties	—	—	—	12,000	—	30,000	15,450	3,000	—	—
<b>Intergovernmental</b>										
Federal	(40,959)	—	—	—	—	—	—	—	—	—
State	114,027	5,419	12,634	—	24,421	1,691	—	931	9,704	40,492
Other Governmental Agencies	6,103	320	—	—	—	16,780	3,965,364	10,686	—	23,286
Charges for Current Services	—	144,586	136,363	—	—	411,071	586,480	199,192	—	3,414
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	244	3,641	9,500	33,121	—	2,030	366,301	—	1,687	3,999
<b>Total Revenues</b>	<b>676,413</b>	<b>599,209</b>	<b>1,245,386</b>	<b>3,185,932</b>	<b>69,131</b>	<b>1,153,005</b>	<b>4,948,092</b>	<b>263,102</b>	<b>82,715</b>	<b>231,508</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	348,951	51,325	928,641	7,000	199,440	2,434,291	145,402	—	110,032
Services and Supplies	274,520	87,836	1,034,714	1,226,517	60,106	403,547	2,050,144	60,893	44,814	68,546
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	15,641	—	—	—	—	10,000	—	—
Interest Expense	—	—	1,017	—	—	—	—	38,735	—	—
Fixed Assets	506,969	44,741	389,178	—	—	33,669	—	—	—	—
Other Expenditures	—	3,012	2,243	—	—	—	—	2,000	—	—
<b>Total Expenditures</b>	<b>781,489</b>	<b>484,540</b>	<b>1,494,118</b>	<b>2,155,158</b>	<b>67,106</b>	<b>636,656</b>	<b>4,484,435</b>	<b>257,030</b>	<b>44,814</b>	<b>178,578</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(105,076)</b>	<b>114,669</b>	<b>(248,732)</b>	<b>1,030,774</b>	<b>2,025</b>	<b>516,349</b>	<b>463,657</b>	<b>6,072</b>	<b>37,901</b>	<b>52,930</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	11,197,369	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	22,600	—	—	—	—	—
Operating Transfers Out	—	—	—	5,329,775	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,867,594</b>	<b>22,600</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(105,076)</b>	<b>\$114,669</b>	<b>\$(248,732)</b>	<b>\$6,898,368</b>	<b>\$24,625</b>	<b>\$516,349</b>	<b>\$463,657</b>	<b>\$6,072</b>	<b>\$37,901</b>	<b>\$52,930</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Palos Verdes Library District	Panoche Drainage District (Fresno)	Panoche Resource Conservation District	Paradise Cemetery District	Paradise Estates Permanent Road Division	Paradise Fire Protection District	Paradise Recreation and Park District	Park and Recreation District Employee Compensation (PARDEC) Self Insurance	Parking Authority of the City of Corona	Parking Authority of the City of Oakdale
	Library Services	Drainage and Drainage Maintenance	Resource Conservation	Cemetery	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park		Parking	Parking
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,698,132	\$63,711	\$—	\$132,542	\$21,447	\$—	\$898,685	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	6,985	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	88,663	292	—	—	54	—	3,825	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	1,512	—	—	119,859	9,265
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	12,461
<b>Revenue From Use of Money and Property</b>										
Interest Income	75,395	36,079	25	4,849	—	971	58,510	70,556	523	—
Rents, Concessions, and Royalties	1,386	—	—	5,400	—	—	2,880	—	1,400	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	32	—	—	—	—	—
State	55,941	739	—	3,488	220	—	322,747	—	—	—
Other Governmental Agencies	—	—	—	—	2	12,218	—	—	—	—
Charges for Current Services	—	1,536,808	—	174,498	—	—	388,154	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	5,345,567	—	—
Other Revenues	627,490	507,569	—	23,575	—	—	21,028	—	—	—
<b>Total Revenues</b>	<b>4,547,007</b>	<b>2,145,198</b>	<b>25</b>	<b>344,352</b>	<b>21,755</b>	<b>21,686</b>	<b>1,695,829</b>	<b>5,416,123</b>	<b>121,782</b>	<b>21,726</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,320,769	2,700	—	222,961	10	—	857,579	—	—	—
Services and Supplies	1,849,965	1,773,554	—	63,593	10,137	5,103	303,192	96,666	151,247	23,441
Self Insurance - Claims Paid	—	—	—	—	—	—	—	2,281,256	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	675,041	—	—	—	—	—	—	—	—
Interest Expense	—	55,957	—	—	—	—	—	—	—	—
Fixed Assets	45,957	—	—	29,061	—	—	402,219	—	—	—
Other Expenditures	—	—	—	28,378	—	1,380	25,000	—	—	—
<b>Total Expenditures</b>	<b>4,216,691</b>	<b>2,507,252</b>	<b>—</b>	<b>343,993</b>	<b>10,147</b>	<b>6,483</b>	<b>1,587,990</b>	<b>2,377,922</b>	<b>151,247</b>	<b>23,441</b>
<b>Revenues Over (Under) Expenditures</b>	<b>330,316</b>	<b>(362,054)</b>	<b>25</b>	<b>359</b>	<b>11,608</b>	<b>15,203</b>	<b>107,839</b>	<b>3,038,201</b>	<b>(29,465)</b>	<b>(1,715)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	100,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(100,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$230,316</b>	<b>\$(362,054)</b>	<b>\$25</b>	<b>\$359</b>	<b>\$11,608</b>	<b>\$15,203</b>	<b>\$107,839</b>	<b>\$3,038,201</b>	<b>\$(29,465)</b>	<b>\$(1,715)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Parking Authority of the City of Santa Monica Parking	Parlier Cemetery District  Cemetery	Pasadena Glen Community Services District Streets and Roads - Construction and Maintenance	Pasadena Public Financing Authority  Financing or Constructing Facilities	Paskenta Cemetery District  Cemetery	Paso Robles Cemetery District  Cemetery	Patrick Creek Community Services District Streets and Roads - Construction and Maintenance	Patterson Cemetery District  Cemetery	Patterson Gateway Lighting District  Lighting and Lighting Maintenance	Pauma Valley Community Services District Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$27,767	\$—	\$—	\$8,430	\$212,828	\$862	\$60,713	\$—	\$48,319
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	13,229	—	—	—	4,500	—	1,665	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	3,301	—	213	(415)	26	1,677	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	65	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	11,339	6,030	1,054	—	574	40,518	817	7,862	(1)	10,112
Rents, Concessions, and Royalties	1,370,445	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	15	—	—	14	—	—	82	—	—
State	—	1,410	—	—	879	2,992	25	1,359	—	689
Other Governmental Agencies	—	3,722	—	—	—	—	—	443	—	—
Charges for Current Services	—	77,467	—	—	—	158,526	—	101,698	—	523,900
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	282,666	—	—	—	120	15,035	—	2,803	—	1,708
<b>Total Revenues</b>	<b>1,664,450</b>	<b>116,411</b>	<b>17,584</b>	<b>—</b>	<b>10,230</b>	<b>429,549</b>	<b>6,230</b>	<b>176,637</b>	<b>1,664</b>	<b>584,728</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,250	55,304	—	—	11,686	831	—	99,314	—	468,414
Services and Supplies	1,656,310	41,584	30,824	—	3,213	276,537	1,320	41,629	2,123	168,159
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	279,029	—	—	—	—	—	—	—	—	—
Fixed Assets	—	2,056	—	—	—	51,847	—	4,167	—	—
Other Expenditures	271,423	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,208,012</b>	<b>98,944</b>	<b>30,824</b>	<b>—</b>	<b>14,899</b>	<b>329,215</b>	<b>1,320</b>	<b>145,110</b>	<b>2,123</b>	<b>636,573</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(543,562)</b>	<b>17,467</b>	<b>(13,240)</b>	<b>—</b>	<b>(4,669)</b>	<b>100,334</b>	<b>4,910</b>	<b>31,527</b>	<b>(459)</b>	<b>(51,845)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	73,790,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	3,229,439	—	—	—	—	—	—	2,450	—	—
Other Financing (Uses)	—	—	—	73,790,000	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>3,229,439</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>2,450</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,685,877</b>	<b>\$17,467</b>	<b>\$(13,240)</b>	<b>\$—</b>	<b>\$(4,669)</b>	<b>\$100,334</b>	<b>\$4,910</b>	<b>\$33,977</b>	<b>\$(459)</b>	<b>\$(51,845)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Peach Blossom Estates Street Lighting District Lighting and Lighting Maintenance	Peaks Pike Permanent Road Division District Streets and Roads - Construction and Maintenance	Peardale-Chicago Park Fire Protection District Fire Protection	Pebble Beach Community Services District Fire Protection	Peninsula Fire Protection District Fire Protection	Peninsula Health Care District Health	Peninsula Library System District Library Services	Peninsula Water Agency Local and Regional Planning or Development	Penn Valley Fire Protection District Ambulance Service	Penn Valley Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,665	\$119,167	\$5,210,703	\$265,428	\$3,232,638	\$—	\$—	\$—	\$240,855
Voter Approved Taxes	—	—	—	—	248,367	—	—	—	—	—
Property Assessments	819	—	—	192,840	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2	(108)	69,026	249	9,646	—	—	—	(219)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	10	382	7,911	151,280	16,712	461,056	53,864	24	—	15,892
Rents, Concessions, and Royalties	—	—	—	—	6,600	1,785,714	283,311	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	3,490,340	—	—	—
State	—	38	64,979	50,728	4,321	32,356	505,808	—	—	73,011
Other Governmental Agencies	—	—	157,316	—	—	—	1,464,172	—	—	—
Charges for Current Services	—	—	—	—	95,114	—	1,436,441	—	291,733	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	171,291	2,452	(2,509)	698,570	—	251,332	229,880
<b>Total Revenues</b>	<b>829</b>	<b>3,087</b>	<b>349,265</b>	<b>5,845,868</b>	<b>639,243</b>	<b>5,518,901</b>	<b>7,932,506</b>	<b>24</b>	<b>543,065</b>	<b>559,419</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	160,788	176,372	416,721	—	2,173,087	—	609,528	159,592
Services and Supplies	400	5,055	62,351	2,434,780	76,646	444,505	3,630,175	—	161,798	168,197
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	44,328	2,022,504	29,831	—	613,212	—	—	626,378
Other Expenditures	—	—	—	—	—	2,814,796	1,466,638	—	—	—
<b>Total Expenditures</b>	<b>400</b>	<b>5,055</b>	<b>267,467</b>	<b>4,633,656</b>	<b>523,198</b>	<b>3,259,301</b>	<b>7,883,112</b>	<b>—</b>	<b>771,326</b>	<b>954,167</b>
<b>Revenues Over (Under) Expenditures</b>	<b>429</b>	<b>(1,968)</b>	<b>81,798</b>	<b>1,212,212</b>	<b>116,045</b>	<b>2,259,600</b>	<b>49,394</b>	<b>24</b>	<b>(228,261)</b>	<b>(394,748)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	35,259
Operating Transfers Out	—	—	68,925	377,149	—	—	—	—	—	83,794
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(68,925)</b>	<b>(377,149)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(48,535)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$429</b>	<b>\$(1,968)</b>	<b>\$12,873</b>	<b>\$835,063</b>	<b>\$116,045</b>	<b>\$2,259,600</b>	<b>\$49,394</b>	<b>\$24</b>	<b>\$(228,261)</b>	<b>\$(443,283)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Penngrove Lighting District	Penryn Fire Protection District	Penryn Lighting District	Peoria Cemetery District	Perimeter Road Permanent Road Division	Permanent Road Division District No. 1323	Permanent Road Division No. 1001	Permanent Road Division No. 1002	Permanent Road Division No. 1003	Permanent Road Division No. 1004
	Lighting and Lighting Maintenance	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$17,445	\$156,622	\$4,355	\$18,720	\$—	\$679	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	48,918	—	14,500	4,775	7,840	7,012
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	14	—	2	4	—	1	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,512	7,069	737	3,627	2,235	(17)	441	218	448	383
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	78,487	—	—	—	—	—	—	—	—
State	248	2,539	63	500	—	19	—	—	—	—
Other Governmental Agencies	—	—	—	982	(14)	—	—	—	—	—
Charges for Current Services	—	86,261	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	42,720	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>21,219</b>	<b>373,698</b>	<b>5,157</b>	<b>23,833</b>	<b>51,139</b>	<b>682</b>	<b>14,941</b>	<b>4,993</b>	<b>8,288</b>	<b>7,395</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	182,542	—	—	—	—	—	—	—	—
Services and Supplies	9,047	71,808	2,879	22,832	77,118	2,196	3,560	2,032	5,323	2,076
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	13,960	3,230	6,060	5,832
Interest Expense	—	—	—	—	—	—	963	1,918	3,599	3,464
Fixed Assets	—	77,086	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>9,047</b>	<b>331,436</b>	<b>2,879</b>	<b>22,832</b>	<b>77,118</b>	<b>2,196</b>	<b>18,483</b>	<b>7,180</b>	<b>14,982</b>	<b>11,372</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,172</b>	<b>42,262</b>	<b>2,278</b>	<b>1,001</b>	<b>(25,979)</b>	<b>(1,514)</b>	<b>(3,542)</b>	<b>(2,187)</b>	<b>(6,694)</b>	<b>(3,977)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,172</b>	<b>\$42,262</b>	<b>\$2,278</b>	<b>\$1,001</b>	<b>\$(25,979)</b>	<b>\$(1,514)</b>	<b>\$(3,542)</b>	<b>\$(2,187)</b>	<b>\$(6,694)</b>	<b>\$(3,977)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Permanent Road Division No. 1005 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1006 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1007 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1008 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1009 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1010 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1011 Streets and Roads - Construction and Maintenance	Permanent Road Division No. 1012 Streets and Roads - Construction and Maintenance	Perris Valley Cemetery District Cemetery	Pescadero Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$83,836	\$6,936
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	23,756	—	18,032	21,761	6,337	173,870	17,971	150,500	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	23
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	533	30	661	851	333	5,051	1,154	1,859	3,702	2,897
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	1,751	63
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	194,884	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>24,289</b>	<b>30</b>	<b>18,693</b>	<b>22,612</b>	<b>6,670</b>	<b>178,921</b>	<b>19,125</b>	<b>152,359</b>	<b>284,173</b>	<b>9,919</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	64,896	—
Services and Supplies	5,490	—	7,125	2,076	1,590	423,342	9,063	347,440	99,732	2,124
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	18,380	—	—	22,718	5,540	133,422	14,302	61,000	—	—
Interest Expense	3,033	—	—	4,947	1,579	24,447	2,380	1,440	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>26,903</b>	<b>—</b>	<b>7,125</b>	<b>29,741</b>	<b>8,709</b>	<b>581,211</b>	<b>25,745</b>	<b>409,880</b>	<b>164,628</b>	<b>2,124</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,614)</b>	<b>30</b>	<b>11,568</b>	<b>(7,129)</b>	<b>(2,039)</b>	<b>(402,290)</b>	<b>(6,620)</b>	<b>(257,521)</b>	<b>119,545</b>	<b>7,795</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	536,416	71,510	343,505	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	16,177	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	11,161	—
Operating Transfers Out	—	—	—	—	—	—	—	—	11,161	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>536,416</b>	<b>71,510</b>	<b>343,505</b>	<b>16,177</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,614)</b>	<b>\$30</b>	<b>\$11,568</b>	<b>\$(7,129)</b>	<b>\$(2,039)</b>	<b>\$134,126</b>	<b>\$64,890</b>	<b>\$85,984</b>	<b>\$135,722</b>	<b>\$7,795</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Petaluma Health Care District	Petrolia Cemetery District	Petrolia Fire Protection District	Picard Cemetery District	Piercy Fire Protection District	Pine Acres Community Services District	Pine Creek Cemetery District	Pine Grove Cemetery District	Pine Grove Mosquito Abatement District	Pine Valley Fire Protection District
	Health	Cemetery	Fire Protection	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Cemetery	Pest Control	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,694	\$15,217	\$8,925	\$7,553	\$—	\$4,329	\$48,192	\$58,453	\$135,361
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	35,010	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	78	423	34	13	—	7	323	125	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	476,153	1,881	1,961	1,014	163	—	82	13,304	980	3,833
Rents, Concessions, and Royalties	1,250,120	—	—	—	—	—	—	—	—	22,917
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	615	582	755	268	—	124	2,454	1,556	4,811
Other Governmental Agencies	—	—	500	—	—	—	—	—	—	—
Charges for Current Services	1,572,465	—	—	—	—	—	1,800	—	—	10,343
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	337,315	55	—	4,510	—	—	—	5,187	1,407	39,275
<b>Total Revenues</b>	<b>3,636,053</b>	<b>5,323</b>	<b>18,683</b>	<b>15,238</b>	<b>7,997</b>	<b>35,010</b>	<b>6,342</b>	<b>69,460</b>	<b>62,521</b>	<b>216,540</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,324,369	2,586	—	7,103	1,990	—	—	29,069	40,542	51,519
Services and Supplies	2,210,899	2,879	23,928	6,182	3,421	5,964	4,667	12,149	13,366	85,744
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	265,350	—	—	—	2,253	2,900	—	—	—	29,540
Interest Expense	65,431	—	—	—	—	—	—	—	—	7,179
Fixed Assets	—	—	4,000	7	—	—	—	11,367	—	20,472
Other Expenditures	2,662,770	—	—	—	—	—	—	151	9,338	—
<b>Total Expenditures</b>	<b>6,528,819</b>	<b>5,465</b>	<b>27,928</b>	<b>13,292</b>	<b>7,664</b>	<b>8,864</b>	<b>4,667</b>	<b>52,736</b>	<b>63,246</b>	<b>194,454</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,892,766)</b>	<b>(142)</b>	<b>(9,245)</b>	<b>1,946</b>	<b>333</b>	<b>26,146</b>	<b>1,675</b>	<b>16,724</b>	<b>(725)</b>	<b>22,086</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	10,000	—
Operating Transfers Out	—	—	—	—	—	—	—	—	10,000	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,892,766)</b>	<b>\$(142)</b>	<b>\$(9,245)</b>	<b>\$1,946</b>	<b>\$333</b>	<b>\$26,146</b>	<b>\$1,675</b>	<b>\$16,724</b>	<b>\$(725)</b>	<b>\$22,086</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Pioneer Cemetery District	Pioneer Fire Protection District	Piru Cemetery District	Pit Resource Conservation District	Placentia Library District	Placer County Air Pollution Control District	Placer County Flood Control and Water Conservation District	Placer County Resource Conservation District	Placer Foothills Consolidated Fire Protection District	Placer Hills Fire Protection District
	Cemetery	Fire Protection	Cemetery	Resource Conservation	Library Services	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$144,000	\$377,426	\$3,394	\$—	\$1,203,384	\$—	\$—	\$148,058	\$1,518,205	\$550,820
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	538,713	120,042
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	942	7,124	14	—	31,140	—	—	—	—	—
Licenses, Permits, and Franchises	—	57,589	—	—	—	791,192	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	73,056	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,279	6,063	—	2,103	16,863	79,462	118,091	5,403	18,502	23,258
Rents, Concessions, and Royalties	41,532	—	—	—	—	—	—	1,000	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,449	6,752	27	—	268,358	1,351,720	—	2,168	19,827	8,148
Other Governmental Agencies	—	171,155	—	23,693	232,088	—	863,200	—	—	131,236
Charges for Current Services	33,646	648	—	—	—	85,081	15,638	468,719	2,183	203,194
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	10,785	49,516	10,657	—	12,557	81,778	108,184	2,125	52,967	39,034
<b>Total Revenues</b>	<b>240,633</b>	<b>676,273</b>	<b>14,092</b>	<b>25,796</b>	<b>1,764,390</b>	<b>2,462,289</b>	<b>1,105,113</b>	<b>627,473</b>	<b>2,150,397</b>	<b>1,075,732</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	149,943	33,879	2,156	—	855,392	795,496	—	81,327	1,468,661	495,818
Services and Supplies	51,503	609,501	9,804	12,497	589,157	1,060,474	360,970	514,106	296,970	318,230
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	65,000	—	—	—	263,896	21,297
Interest Expense	—	—	—	—	—	—	—	—	—	2,152
Fixed Assets	6,918	189,236	—	—	29,654	—	—	—	754,713	139,319
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>208,364</b>	<b>832,616</b>	<b>11,960</b>	<b>12,497</b>	<b>1,539,203</b>	<b>1,855,970</b>	<b>360,970</b>	<b>595,433</b>	<b>2,784,240</b>	<b>976,816</b>
<b>Revenues Over (Under) Expenditures</b>	<b>32,269</b>	<b>(156,343)</b>	<b>2,132</b>	<b>13,299</b>	<b>225,187</b>	<b>606,319</b>	<b>744,143</b>	<b>32,040</b>	<b>(633,843)</b>	<b>98,916</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$32,269</b>	<b>\$(156,343)</b>	<b>\$2,132</b>	<b>\$13,299</b>	<b>\$225,187</b>	<b>\$606,319</b>	<b>\$744,143</b>	<b>\$32,040</b>	<b>\$(633,843)</b>	<b>\$98,916</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Plainsburg Cemetery District	Planning and Service Area II Area Agency On Aging	Pleasant Grove Cemetery District	Pleasant Hill - Martinez Joint Facilities Agency	Pleasant Hill Recreation and Park District	Pleasant Valley Recreation and Park District	Plumas Brophy Fire Protection District	Plumas County Flood Control and Water Conservation District	Plumas Eureka Community Services District	Plymouth Village Maintenance District (San Joaquin)
	Cemetery	Local and Regional Planning or Development	Cemetery	Governmental Services	Recreation and Park	Recreation and Park	Fire Protection	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$24,528	\$—	\$15,099	\$—	\$2,567,666	\$3,994,408	\$60,165	\$57,359	\$22,165	\$8,487
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	11,173
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	33	—	2	—	—	—	13	44	—	(2)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,927	8,285	1,356	—	30,888	36,247	4,738	4,227	1,190	431
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	254,387	10	—	—	—	—	—	—	—
State	496	—	298	—	380,368	124,011	35,405	3,278	384	169
Other Governmental Agencies	—	55,857	—	—	25,283	—	120	558,063	—	—
Charges for Current Services	35,968	—	6,623	6,838,617	2,377,420	1,469,217	—	—	27,073	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	4,333	—	—	71,011	—	—	—	21,948	—
<b>Total Revenues</b>	<b>64,952</b>	<b>322,862</b>	<b>23,388</b>	<b>6,838,617</b>	<b>5,452,636</b>	<b>5,623,883</b>	<b>100,441</b>	<b>622,971</b>	<b>72,760</b>	<b>20,258</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	40,698	172,625	—	6,020,161	3,215,870	3,345,115	—	36,371	25,974	—
Services and Supplies	23,904	137,324	17,671	—	2,019,382	1,716,350	144,099	559,417	27,964	23,519
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	180,283	—	—	—	—	—
Interest Expense	—	—	—	—	173,813	—	—	—	—	—
Fixed Assets	12,568	2,430	—	—	—	1,304,750	—	—	21,708	—
Other Expenditures	—	—	—	818,456	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>77,170</b>	<b>312,379</b>	<b>17,671</b>	<b>6,838,617</b>	<b>5,589,348</b>	<b>6,366,215</b>	<b>144,099</b>	<b>595,788</b>	<b>75,646</b>	<b>23,519</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,218)</b>	<b>10,483</b>	<b>5,717</b>	<b>—</b>	<b>(136,712)</b>	<b>(742,332)</b>	<b>(43,658)</b>	<b>27,183</b>	<b>(2,886)</b>	<b>(3,261)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	6,590	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	25,000	—	—	—	—	—
Operating Transfers Out	—	—	—	—	25,000	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>6,590</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,218)</b>	<b>\$10,483</b>	<b>\$5,717</b>	<b>\$—</b>	<b>\$(136,712)</b>	<b>\$(735,742)</b>	<b>\$(43,658)</b>	<b>\$27,183</b>	<b>\$(2,886)</b>	<b>\$(3,261)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Point Montara Fire Protection District	Pomerado Cemetery District	Pond - Shafter - Wasco Resource Conservation District	Ponderosa Community Services District	Pope Valley Cemetery District	Poplar Community Service District	Port San Luis Harbor District	Port San Luis Harbor District	Porterville Cemetery District	Porterville Memorial District
	Fire Protection	Cemetery	Resource Conservation	Streets and Roads - Construction and Maintenance	Cemetery	Recreation and Park	Police Protection and Personal Safety	Recreation and Park	Cemetery	Memorial
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$853,209	\$263,061	\$—	\$142	\$—	\$—	\$554,528	\$1,293,898	\$147,893	\$171,264
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	382,245	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	305	(209)	—	—	—	—	(885)	(2,062)	1,120	86
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	17,908	41,785	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,745	38,831	5,914	5,948	8	1,842	13,470	31,428	61,134	13,541
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	47,282
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	46,795	7,501	147,774	—	—	—	52,142	121,666	3,182	4,021
Other Governmental Agencies	—	845	—	—	—	—	460	1,074	—	—
Charges for Current Services	—	277,386	—	63,329	—	1,027	(19,956)	(46,562)	449,320	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	55,893	—	8,500	—	—	—	—	—	—	71
<b>Total Revenues</b>	<b>1,365,192</b>	<b>587,415</b>	<b>162,188</b>	<b>69,419</b>	<b>8</b>	<b>2,869</b>	<b>617,667</b>	<b>1,441,227</b>	<b>662,649</b>	<b>236,265</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	323,682	112,587	4,486	—	—	478,937	599,857	326,108	78,715
Services and Supplies	1,303,805	116,390	32,064	23,635	—	1,046	95,174	478,729	192,910	52,458
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	41,089	—	—	—	—	—	—
Interest Expense	—	—	—	4,872	—	—	—	—	—	—
Fixed Assets	268,077	267,315	—	—	—	—	58,402	136,271	7,802	15,537
Other Expenditures	—	—	12,692	—	—	—	—	5,716	—	—
<b>Total Expenditures</b>	<b>1,571,882</b>	<b>707,387</b>	<b>157,343</b>	<b>74,082</b>	<b>—</b>	<b>1,046</b>	<b>632,513</b>	<b>1,220,573</b>	<b>526,820</b>	<b>146,710</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(206,690)</b>	<b>(119,972)</b>	<b>4,845</b>	<b>(4,663)</b>	<b>8</b>	<b>1,823</b>	<b>(14,846)</b>	<b>220,654</b>	<b>135,829</b>	<b>89,555</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	1,739	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	5,550	—	—	—	—	—	84,490	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(5,550)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(82,751)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(206,690)</b>	<b>\$(125,522)</b>	<b>\$4,845</b>	<b>\$(4,663)</b>	<b>\$8</b>	<b>\$1,823</b>	<b>\$(14,846)</b>	<b>\$137,903</b>	<b>\$135,829</b>	<b>\$89,555</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Portola Cemetery District	Portola Valley Ranch Maintenance District (San Mateo) Streets and Roads - Construction and Maintenance	Poso Resource Conservation District	Post Mountain Public Utility District	Post Mountain Public Utility District	Potter Valley Cemetery District	Potter Valley Community Services District	Prattville-Almanor Fire Protection District	Princeton Cemetery District	Princeton Fire Protection District
	Cemetery		Resource Conservation	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Fire Protection	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$31,477	\$312	\$—	\$1,203	\$—	\$6,850	\$44,446	\$19,943	\$8,568	\$42,793
Voter Approved Taxes	—	—	—	—	—	—	—	5,650	—	—
Property Assessments	—	—	—	28,869	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	28	—	—	434	—	11	81	48	10	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,487	179	73	919	56	111	1,907	1,456	—	3,985
Rents, Concessions, and Royalties	—	—	700	—	—	—	—	—	222	—
<b>Intergovernmental</b>										
Federal	—	—	—	49,000	—	—	—	14,355	—	—
State	565	3	—	34	—	143	875	266	33	855
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	454	3,516	—	—	400	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	17,385	—	—	4,421	9,412	—	1,593	—	—	7,024
<b>Total Revenues</b>	<b>52,942</b>	<b>494</b>	<b>773</b>	<b>84,880</b>	<b>9,922</b>	<b>10,631</b>	<b>48,902</b>	<b>41,718</b>	<b>9,233</b>	<b>54,657</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	34,551	—	—	—	—	10,494	—	2,187	8,668	2,845
Services and Supplies	7,810	—	531	105,674	2,930	3,433	37,951	12,469	1,029	20,909
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	46	—
Fixed Assets	—	—	—	—	—	—	—	569	—	6,708
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>42,361</b>	<b>—</b>	<b>531</b>	<b>105,674</b>	<b>2,930</b>	<b>13,927</b>	<b>37,951</b>	<b>15,225</b>	<b>9,743</b>	<b>30,462</b>
<b>Revenues Over (Under) Expenditures</b>	<b>10,581</b>	<b>494</b>	<b>242</b>	<b>(20,794)</b>	<b>6,992</b>	<b>(3,296)</b>	<b>10,951</b>	<b>26,493</b>	<b>(510)</b>	<b>24,195</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$10,581</b>	<b>\$494</b>	<b>\$242</b>	<b>\$(20,794)</b>	<b>\$6,992</b>	<b>\$(3,296)</b>	<b>\$10,951</b>	<b>\$26,493</b>	<b>\$(510)</b>	<b>\$24,195</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Public Agency Risk Sharing Authority of California (PARSAC) Self Insurance	Public Agency Self Insurance System Self Insurance	Public Agency Self-Insurance Agency Self Insurance	Public Cable Television Authority  Television Translator Station Facilities	Public Entity Risk Management Authority Self Insurance	Quincy Fire Protection District  Fire Protection	Quincy Lighting District  Lighting and Lighting Maintenance	Quincy-La Porte Cemetery District  Cemetery	Railroad Flat Cemetery District  Cemetery	Ramona Cemetery District  Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$180,086	\$21,618	\$88,529	\$1,499	\$115,964
Voter Approved Taxes	—	—	—	—	—	35	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	2,654	19	81	(2)	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	629,706	18,924	39,040	4,549	249,687	2,805	2,177	3,472	884	8,699
Rents, Concessions, and Royalties	115,511	—	—	—	—	1,275	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	2,863	337	1,959	227	1,731
Other Governmental Agencies	—	—	—	—	288,943	—	—	—	—	—
Charges for Current Services	—	—	—	2,908,678	3,748	—	—	—	1,750	75,157
Self Insurance Contributions and Claim Adjustments	4,966,630	361,661	2,601,869	—	1,753,288	—	—	—	—	—
Other Revenues	—	19,812	—	—	70,780	—	—	30,401	162	9,400
<b>Total Revenues</b>	<b>5,711,847</b>	<b>400,397</b>	<b>2,640,909</b>	<b>2,913,227</b>	<b>2,366,446</b>	<b>189,718</b>	<b>24,151</b>	<b>124,442</b>	<b>4,520</b>	<b>210,951</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	414,185	—	—	55,650	366,839	126,500	—	103,243	4,521	114,230
Services and Supplies	1,274,633	—	448,942	42,677	319,420	79,451	19,838	21,476	1,694	53,847
Self Insurance - Claims Paid	3,058,516	311,295	1,648,547	—	2,354,158	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	(6,262)	—	—	10,803	—	—
Other Expenditures	1,426,862	—	—	2,723,259	936,588	—	50,000	—	—	—
<b>Total Expenditures</b>	<b>6,174,196</b>	<b>311,295</b>	<b>2,097,489</b>	<b>2,821,586</b>	<b>3,970,743</b>	<b>205,951</b>	<b>69,838</b>	<b>135,522</b>	<b>6,215</b>	<b>168,077</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(462,349)</b>	<b>89,102</b>	<b>543,420</b>	<b>91,641</b>	<b>(1,604,297)</b>	<b>(16,233)</b>	<b>(45,687)</b>	<b>(11,080)</b>	<b>(1,695)</b>	<b>42,874</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(462,349)</b>	<b>\$89,102</b>	<b>\$543,420</b>	<b>\$91,641</b>	<b>\$(1,604,297)</b>	<b>\$(16,233)</b>	<b>\$(45,687)</b>	<b>\$(11,080)</b>	<b>\$(1,695)</b>	<b>\$42,874</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ramona Municipal Water District	Ramona Municipal Water District	Ranch House Estates Community Services District	Rancho Adobe Fire Protection District	Rancho Cucamonga Fire Protection	Rancho Murieta Community Services District	Rancho Murieta Community Services District	Rancho Rinconada Recreation and Park District	Rancho San Joaquin Maintenance District (San Joaquin)	Rancho San Joaquin Maintenance District (San Joaquin)
	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Drainage and Drainage Maintenance	Police Protection and Personal Safety	Recreation and Park	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$103,415	\$71,796	\$—	\$1,733,384	\$10,787,138	\$24,895	\$96,132	\$188,920	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	3,441	305,419	—	—	—	—	1,840	868
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,493	1,095,244	—	—	108	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	2,456	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,409	—	450	43,060	227,211	2,428	8,192	4,515	—	—
Rents, Concessions, and Royalties	—	—	—	13,516	60,281	—	—	121,068	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	2,111	1,465	—	35,522	162,899	495	1,911	1,768	—	—
Other Governmental Agencies	—	—	—	—	1,805,580	—	—	—	—	—
Charges for Current Services	3,155,829	—	—	14,692	726,969	141,016	798,944	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	253,438	293,866	1,513	147,582	2,465	—	—
<b>Total Revenues</b>	<b>3,274,764</b>	<b>73,261</b>	<b>3,891</b>	<b>2,400,524</b>	<b>15,161,644</b>	<b>170,347</b>	<b>1,052,761</b>	<b>318,844</b>	<b>1,840</b>	<b>868</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	101,464	—	—	1,769,861	11,618,158	55,634	703,759	178,611	—	—
Services and Supplies	3,137,456	72,990	2,209	475,919	1,686,096	102,218	174,953	116,763	1,840	868
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	3,294	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	175,307	1,217,746	—	119,932	(5,976)	—	—
Other Expenditures	174,666	60,353	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>3,416,880</b>	<b>133,343</b>	<b>2,209</b>	<b>2,421,087</b>	<b>14,522,000</b>	<b>157,852</b>	<b>998,644</b>	<b>289,398</b>	<b>1,840</b>	<b>868</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(142,116)</b>	<b>(60,082)</b>	<b>1,682</b>	<b>(20,563)</b>	<b>639,644</b>	<b>12,495</b>	<b>54,117</b>	<b>29,446</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	142,116	60,082	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>142,116</b>	<b>60,082</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,682</b>	<b>\$(20,563)</b>	<b>\$639,644</b>	<b>\$12,495</b>	<b>\$54,117</b>	<b>\$29,446</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rancho Santa Fe Community Services District	Rancho Santa Fe Community Services District	Rancho Santa Fe Fire Protection District	Rancho Simi Recreation and Park District	Rancho Village Maintenance District (San Joaquin)	Ravenswood Lighting District	Raymus Village Maintenance District (San Joaquin)	Raymus Village Maintenance District (San Joaquin)	Reclamation District No. 1	Reclamation District No. 10
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$92,113	\$368,453	\$5,277,831	\$7,738,411	\$466	\$111,817	\$—	\$—	\$—	\$14,968
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	120	—	1,931	13,952	90,308	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	(3,321)	—	—	549	—	—	—	3
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	5,000	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,905	15,620	196,776	125,081	36	25,068	—	—	5,370	1,101
Rents, Concessions, and Royalties	—	—	187,814	488,528	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,881	7,519	76,152	93,718	9	1,836	—	—	29,323	389
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	842,655	4,235,711	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	634,296	101,746	—	—	—	—	—	—
<b>Total Revenues</b>	<b>97,899</b>	<b>391,592</b>	<b>7,212,203</b>	<b>12,783,195</b>	<b>631</b>	<b>139,270</b>	<b>1,931</b>	<b>13,952</b>	<b>130,001</b>	<b>16,461</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	4,519,865	6,878,961	—	—	—	—	—	—
Services and Supplies	100,504	402,017	999,904	1,829,308	622	92,231	1,931	13,952	103,733	22,794
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	678,046	1,434,064	—	—	—	—	2,800	—
Other Expenditures	—	—	27,336	2,162,430	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>100,504</b>	<b>402,017</b>	<b>6,225,151</b>	<b>12,304,763</b>	<b>622</b>	<b>92,231</b>	<b>1,931</b>	<b>13,952</b>	<b>106,533</b>	<b>22,794</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,605)</b>	<b>(10,425)</b>	<b>987,052</b>	<b>478,432</b>	<b>9</b>	<b>47,039</b>	<b>—</b>	<b>—</b>	<b>23,468</b>	<b>(6,333)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	300,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	269,040	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>30,960</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,605)</b>	<b>\$(10,425)</b>	<b>\$987,052</b>	<b>\$509,392</b>	<b>\$9</b>	<b>\$47,039</b>	<b>\$—</b>	<b>\$—</b>	<b>\$23,468</b>	<b>\$(6,333)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 1000 Land Reclamation and Levee Maintenance	Reclamation District No. 1001 Land Reclamation and Levee Maintenance	Reclamation District No. 1002 Land Reclamation and Levee Maintenance	Reclamation District No. 1007 Land Reclamation and Levee Maintenance	Reclamation District No. 108 Land Reclamation and Levee Maintenance	Reclamation District No. 150 Land Reclamation and Levee Maintenance	Reclamation District No. 1500 Flood Control and Water Conservation	Reclamation District No. 1600 Land Reclamation and Levee Maintenance	Reclamation District No. 1601 Land Reclamation and Levee Maintenance	Reclamation District No. 1606 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$609,674	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	2,038,338	—	12,844	40,757	—	143,380	1,066,604	—	210,000	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	1,666	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	63,535	8,685	2,455	1,452	312,608	6,855	53,787	2,703	16,809	—
Rents, Concessions, and Royalties	64,357	58,924	—	—	600,317	—	13,380	—	—	77,309
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	19,784	—	—	—	—	—	—	190,594	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	1,261,870	—	—	44,754	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	53,897	—	—	41	128,164	—	1,633	—	42,137	5,349
<b>Total Revenues</b>	<b>2,221,793</b>	<b>697,067</b>	<b>15,299</b>	<b>42,250</b>	<b>2,302,959</b>	<b>150,235</b>	<b>1,135,404</b>	<b>47,457</b>	<b>459,540</b>	<b>82,658</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	643,120	386,352	—	—	937,010	—	488,554	—	110,589	—
Services and Supplies	1,798,440	239,747	41,343	30,049	1,345,425	105,191	620,221	84,063	502,508	11,187
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	65,714	29,326	—	—	—	—
Interest Expense	—	4,158	—	—	3,201	9,147	—	—	—	—
Fixed Assets	241,780	31,099	—	—	—	—	92,270	—	—	—
Other Expenditures	—	—	—	—	97,121	355	—	—	—	2,480
<b>Total Expenditures</b>	<b>2,683,340</b>	<b>661,356</b>	<b>41,343</b>	<b>30,049</b>	<b>2,448,471</b>	<b>144,019</b>	<b>1,201,045</b>	<b>84,063</b>	<b>613,097</b>	<b>13,667</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(461,547)</b>	<b>35,711</b>	<b>(26,044)</b>	<b>12,201</b>	<b>(145,512)</b>	<b>6,216</b>	<b>(65,641)</b>	<b>(36,606)</b>	<b>(153,557)</b>	<b>68,991</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	54,698	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	3,004	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	17,911	—	—	—	—	—
Operating Transfers In	—	—	—	—	203,734	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>243,525</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(461,547)</b>	<b>\$35,711</b>	<b>\$(26,044)</b>	<b>\$12,201</b>	<b>\$98,013</b>	<b>\$6,216</b>	<b>\$(65,641)</b>	<b>\$(36,606)</b>	<b>\$(153,557)</b>	<b>\$68,991</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 1607 Land Reclamation and Levee Maintenance	Reclamation District No. 1608 Land Reclamation and Levee Maintenance	Reclamation District No. 1614 Land Reclamation and Levee Maintenance	Reclamation District No. 1618 Land Reclamation and Levee Maintenance	Reclamation District No. 1660 Land Reclamation and Levee Maintenance	Reclamation District No. 17 Land Reclamation and Levee Maintenance	Reclamation District No. 2 Land Reclamation and Levee Maintenance	Reclamation District No. 2021 Land Reclamation and Levee Maintenance	Reclamation District No. 2023 Land Reclamation and Levee Maintenance	Reclamation District No. 2024 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$149,541	\$87,185	\$—	\$—	\$113,117	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	74,092	163,061	—	110,000	164,225	71,823	93,295	—	200,000	319,536
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	(25)	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,512	18,989	4,114	34	9,063	1,514	8,214	158	4,634	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	37,073
State	162,384	2,980	24,910	—	—	2,383	236,348	—	197,306	222,267
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	9,527	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	412	—	4,945	—	—	—	—	—	57	—
<b>Total Revenues</b>	<b>239,400</b>	<b>334,571</b>	<b>121,154</b>	<b>110,034</b>	<b>182,815</b>	<b>188,812</b>	<b>337,857</b>	<b>158</b>	<b>401,997</b>	<b>578,876</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	8,100	—	8,100	—	97,349	4,200	—	—	77,227	—
Services and Supplies	50,699	130,430	93,583	83,532	86,486	146,933	327,702	41	413,292	425,246
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	20,184	—	—	—	—	—	—	—	23,600
Other Expenditures	276,457	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>335,256</b>	<b>150,614</b>	<b>101,683</b>	<b>83,532</b>	<b>183,835</b>	<b>151,133</b>	<b>327,702</b>	<b>41</b>	<b>490,519</b>	<b>448,846</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(95,856)</b>	<b>183,957</b>	<b>19,471</b>	<b>26,502</b>	<b>(1,020)</b>	<b>37,679</b>	<b>10,155</b>	<b>117</b>	<b>(88,522)</b>	<b>130,030</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	41	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>41</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(95,856)</b>	<b>\$183,957</b>	<b>\$19,471</b>	<b>\$26,502</b>	<b>\$(979)</b>	<b>\$37,679</b>	<b>\$10,155</b>	<b>\$117</b>	<b>\$(88,522)</b>	<b>\$130,030</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2025 Land Reclamation and Levee Maintenance	Reclamation District No. 2026 Land Reclamation and Levee Maintenance	Reclamation District No. 2027 Land Reclamation and Levee Maintenance	Reclamation District No. 2028 Land Reclamation and Levee Maintenance	Reclamation District No. 2029 Land Reclamation and Levee Maintenance	Reclamation District No. 2030 Land Reclamation and Levee Maintenance	Reclamation District No. 2033 Land Reclamation and Levee Maintenance	Reclamation District No. 2035 Flood Control and Water Conservation	Reclamation District No. 2037 Land Reclamation and Levee Maintenance	Reclamation District No. 2038 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$106,837	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	91,177	243,783	650,000	305,418	206,658	1,913,000	293,430	243,331	337,170	198,871
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,218	343	25,586	1,058	3,320	31,318	538	828	139	17,421
Rents, Concessions, and Royalties	—	—	—	—	29,872	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	38,982
State	2,384	205,223	157,679	117,932	68,460	275,502	—	291	31,368	99,201
Other Governmental Agencies	—	111,349	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	21,369	—	—	—
<b>Total Revenues</b>	<b>99,779</b>	<b>560,698</b>	<b>833,265</b>	<b>424,408</b>	<b>308,310</b>	<b>2,326,657</b>	<b>315,337</b>	<b>244,450</b>	<b>368,677</b>	<b>354,475</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	9,600	225,784	—	75,645	—	—
Services and Supplies	57,969	308,952	396,446	226,031	229,567	2,351,804	271,849	58,859	275,568	711,425
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	681,000	—	125,000	58,000	—	—	—	100,000	—
Interest Expense	—	12,847	—	—	19,760	2,554	15,588	—	177	—
Fixed Assets	—	—	—	—	—	480,243	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>57,969</b>	<b>1,002,799</b>	<b>396,446</b>	<b>351,031</b>	<b>316,927</b>	<b>3,060,385</b>	<b>287,437</b>	<b>134,504</b>	<b>375,745</b>	<b>711,425</b>
<b>Revenues Over (Under) Expenditures</b>	<b>41,810</b>	<b>(442,101)</b>	<b>436,819</b>	<b>73,377</b>	<b>(8,617)</b>	<b>(733,728)</b>	<b>27,900</b>	<b>109,946</b>	<b>(7,068)</b>	<b>(356,950)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	531,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>531,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$41,810</b>	<b>\$88,899</b>	<b>\$436,819</b>	<b>\$73,377</b>	<b>\$(8,617)</b>	<b>\$(733,728)</b>	<b>\$27,900</b>	<b>\$109,946</b>	<b>\$(7,068)</b>	<b>\$(356,950)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2039 Land Reclamation and Levee Maintenance	Reclamation District No. 2040 Land Reclamation and Levee Maintenance	Reclamation District No. 2041 Land Reclamation and Levee Maintenance	Reclamation District No. 2042 Land Reclamation and Levee Maintenance	Reclamation District No. 2044 Land Reclamation and Levee Maintenance	Reclamation District No. 2047 Land Reclamation and Levee Maintenance	Reclamation District No. 2049 Land Reclamation and Levee Maintenance	Reclamation District No. 2054 Land Reclamation and Levee Maintenance	Reclamation District No. 2056 Land Reclamation and Levee Maintenance	Reclamation District No. 2059 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$1,668	\$—	\$30,645	\$35,778	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	200,042	104,415	38,750	229,984	122,833	—	—	—	10,474	161,175
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	945,116	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	203	37	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,545	1,828	20,064	18,783	700	7,566	302	3,726	3,278	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	1,644	—	—	—	—
State	48,735	116,090	63,390	42,161	166,309	321	—	558	544	1,009,215
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	8,072	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	5,065	—	806	—	—	6	19,746
<b>Total Revenues</b>	<b>262,322</b>	<b>222,333</b>	<b>122,204</b>	<b>1,241,109</b>	<b>289,842</b>	<b>12,005</b>	<b>8,374</b>	<b>35,132</b>	<b>50,117</b>	<b>1,190,136</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,400	—	33,189	—	14,400	15,216	—	—	—	—
Services and Supplies	427,184	250,190	93,795	166,915	83,174	29,561	16,646	27,166	29,339	756,749
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	125,000	—	—	—	—	—	40,000
Interest Expense	—	—	1,210	743,635	7,109	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	342,000
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>441,584</b>	<b>250,190</b>	<b>128,194</b>	<b>1,035,550</b>	<b>104,683</b>	<b>44,777</b>	<b>16,646</b>	<b>27,166</b>	<b>29,339</b>	<b>1,138,749</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(179,262)</b>	<b>(27,857)</b>	<b>(5,990)</b>	<b>205,559</b>	<b>185,159</b>	<b>(32,772)</b>	<b>(8,272)</b>	<b>7,966</b>	<b>20,778</b>	<b>51,387</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	80,804	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(80,804)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(179,262)</b>	<b>\$(27,857)</b>	<b>\$(5,990)</b>	<b>\$124,755</b>	<b>\$185,159</b>	<b>\$(32,772)</b>	<b>\$(8,272)</b>	<b>\$7,966</b>	<b>\$20,778</b>	<b>\$51,387</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2060 Land Reclamation and Levee Maintenance	Reclamation District No. 2062 Land Reclamation and Levee Maintenance	Reclamation District No. 2063 Land Reclamation and Levee Maintenance	Reclamation District No. 2064 Land Reclamation and Levee Maintenance	Reclamation District No. 2065 Drainage and Drainage Maintenance	Reclamation District No. 2067 Land Reclamation and Levee Maintenance	Reclamation District No. 2070 Land Reclamation and Levee Maintenance	Reclamation District No. 2071 Land Reclamation and Levee Maintenance	Reclamation District No. 2072 Land Reclamation and Levee Maintenance	Reclamation District No. 2074 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$32,426	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	172,979	16,645	121,407	28,000	—	—	75,000	190,127	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,535	19,338	676	534	—	1,355	195	77	25,790	2,009
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	300	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	102,277
State	—	—	696	—	7,560	—	—	—	107,622	35,305
Other Governmental Agencies	—	—	—	—	—	—	—	—	7,000	—
Charges for Current Services	34,675	—	—	—	—	229,553	16,898	—	—	403,049
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	24,518	—	—	—	—	7,349	—	—	228	4,905
<b>Total Revenues</b>	<b>60,728</b>	<b>192,317</b>	<b>50,443</b>	<b>121,941</b>	<b>35,560</b>	<b>238,257</b>	<b>17,093</b>	<b>75,077</b>	<b>331,067</b>	<b>547,545</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,967	12,880	—	—	—	9,507	—	—	34,700	—
Services and Supplies	43,241	130,418	48,170	74,487	42,020	228,671	10,966	89,415	113,872	262,335
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	75,500	26,000	180,000	—	—	—	399,933
Interest Expense	—	—	—	4,722	4,160	2,351	—	—	—	8,359
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	5,869	—	—
<b>Total Expenditures</b>	<b>47,208</b>	<b>143,298</b>	<b>48,170</b>	<b>154,709</b>	<b>72,180</b>	<b>420,529</b>	<b>10,966</b>	<b>95,284</b>	<b>148,572</b>	<b>670,627</b>
<b>Revenues Over (Under) Expenditures</b>	<b>13,520</b>	<b>49,019</b>	<b>2,273</b>	<b>(32,768)</b>	<b>(36,620)</b>	<b>(182,272)</b>	<b>6,127</b>	<b>(20,207)</b>	<b>182,495</b>	<b>(123,082)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	185,000	—	—	—	276,628
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>185,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>276,628</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$13,520</b>	<b>\$49,019</b>	<b>\$2,273</b>	<b>\$(32,768)</b>	<b>\$(36,620)</b>	<b>\$2,728</b>	<b>\$6,127</b>	<b>\$(20,207)</b>	<b>\$182,495</b>	<b>\$153,546</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2075 Land Reclamation and Levee Maintenance	Reclamation District No. 2084 Land Reclamation and Levee Maintenance	Reclamation District No. 2085 Drainage and Drainage Maintenance	Reclamation District No. 2086 Land Reclamation and Levee Maintenance	Reclamation District No. 2089 Land Reclamation and Levee Maintenance	Reclamation District No. 2090 Land Reclamation and Levee Maintenance	Reclamation District No. 2091 Land Reclamation and Levee Maintenance	Reclamation District No. 2093 Land Reclamation and Levee Maintenance	Reclamation District No. 2095 Land Reclamation and Levee Maintenance	Reclamation District No. 2096 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$3,058	\$—	\$—	\$15,839
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	40,336	60,000	12,179	65,000	14,680	275,000	—	—	28,608	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	732	—	—	—	—	—	94	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,412	—	311	161	725	—	907	242	106	1,528
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	4	—	—	—
State	—	—	—	6,147	12,684	158,096	69	—	—	317
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	400	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>43,880</b>	<b>60,000</b>	<b>12,490</b>	<b>71,308</b>	<b>28,089</b>	<b>433,096</b>	<b>4,132</b>	<b>242</b>	<b>28,714</b>	<b>17,684</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	2,130
Services and Supplies	34,742	130,047	27,066	124,911	11,852	812,377	3,555	5,148	28,519	4,249
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	55,000	—	—	—	—	—	—
Interest Expense	—	—	—	1,138	—	—	—	—	—	—
Fixed Assets	4,488	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>39,230</b>	<b>130,047</b>	<b>27,066</b>	<b>181,049</b>	<b>11,852</b>	<b>812,377</b>	<b>3,555</b>	<b>5,148</b>	<b>28,519</b>	<b>6,379</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,650</b>	<b>(70,047)</b>	<b>(14,576)</b>	<b>(109,741)</b>	<b>16,237</b>	<b>(379,281)</b>	<b>577</b>	<b>(4,906)</b>	<b>195</b>	<b>11,305</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	90,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>90,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,650</b>	<b>\$(70,047)</b>	<b>\$(14,576)</b>	<b>\$(19,741)</b>	<b>\$16,237</b>	<b>\$(379,281)</b>	<b>\$577</b>	<b>\$(4,906)</b>	<b>\$195</b>	<b>\$11,305</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2098 Land Reclamation and Levee Maintenance	Reclamation District No. 2103 Land Reclamation and Levee Maintenance	Reclamation District No. 2106 Land Reclamation and Levee Maintenance	Reclamation District No. 2107 Land Reclamation and Levee Maintenance	Reclamation District No. 2110 Land Reclamation and Levee Maintenance	Reclamation District No. 2112 Land Reclamation and Levee Maintenance	Reclamation District No. 2113 Land Reclamation and Levee Maintenance	Reclamation District No. 2115 Land Reclamation and Levee Maintenance	Reclamation District No. 2116 Land Reclamation and Levee Maintenance	Reclamation District No. 2117 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,199	\$3,565	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	29,470	—	18,464	—	—	150,000	9,000	—	18,544
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	522	1,515	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	137	3,727	175	1,233	—	—	38	59	3	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	5,982	94	—	—	448,415	—	53,963	2,383	—	16,313
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	437	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	27,403	—	—	828	—
<b>Total Revenues</b>	<b>11,840</b>	<b>38,371</b>	<b>175</b>	<b>19,697</b>	<b>448,852</b>	<b>27,403</b>	<b>204,001</b>	<b>11,442</b>	<b>831</b>	<b>34,857</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	5,749	41,883	—	29,172	45,389	17,738	167,109	11,221	714	30,473
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	397,166	—	—	—	—	—
Other Expenditures	—	—	43	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,749</b>	<b>41,883</b>	<b>43</b>	<b>29,172</b>	<b>442,555</b>	<b>17,738</b>	<b>167,109</b>	<b>11,221</b>	<b>714</b>	<b>30,473</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,091</b>	<b>(3,512)</b>	<b>132</b>	<b>(9,475)</b>	<b>6,297</b>	<b>9,665</b>	<b>36,892</b>	<b>221</b>	<b>117</b>	<b>4,384</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,091</b>	<b>\$(3,512)</b>	<b>\$132</b>	<b>\$(9,475)</b>	<b>\$6,297</b>	<b>\$9,665</b>	<b>\$36,892</b>	<b>\$221</b>	<b>\$117</b>	<b>\$4,384</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 2119 Land Reclamation and Levee Maintenance	Reclamation District No. 2122 Land Reclamation and Levee Maintenance	Reclamation District No. 2125 Land Reclamation and Levee Maintenance	Reclamation District No. 3 Land Reclamation and Levee Maintenance	Reclamation District No. 307 Drainage and Drainage Maintenance	Reclamation District No. 317 Drainage and Drainage Maintenance	Reclamation District No. 341 Land Reclamation and Levee Maintenance	Reclamation District No. 348 Land Reclamation and Levee Maintenance	Reclamation District No. 349 Drainage and Drainage Maintenance	Reclamation District No. 38 Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$31,968	\$—	\$—	\$31,484	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	82,162	—	87,452	523,550	77,196	—	—	549,320	44,018	518,780
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	30	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	588	—	69	32,349	2,826	1,892	27,546	24,235	1,458	22
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	20,977	56,127	—	55,059	279	—	1,737,746	1,110,693	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	76,685	576,791	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	94,764	—	1,000	15,584	1,550	—	8,100	—	—
<b>Total Revenues</b>	<b>103,727</b>	<b>150,891</b>	<b>87,521</b>	<b>611,958</b>	<b>127,883</b>	<b>80,127</b>	<b>2,342,083</b>	<b>1,723,832</b>	<b>45,476</b>	<b>518,802</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	82,105	—	—	90,836	13,890	—	—
Services and Supplies	85,759	42,492	78,364	272,049	74,324	62,034	233,052	577,713	30,652	149
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	99,154	—	—	—	—	—	6,024	—	—	—
Interest Expense	4,823	—	—	—	—	—	11,785	—	—	—
Fixed Assets	—	—	—	25,169	55,724	—	36,250	26,668	17,017	—
Other Expenditures	—	—	—	—	71	—	2,619,477	—	—	—
<b>Total Expenditures</b>	<b>189,736</b>	<b>42,492</b>	<b>78,364</b>	<b>379,323</b>	<b>130,119</b>	<b>62,034</b>	<b>2,997,424</b>	<b>618,271</b>	<b>47,669</b>	<b>149</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(86,009)</b>	<b>108,399</b>	<b>9,157</b>	<b>232,635</b>	<b>(2,236)</b>	<b>18,093</b>	<b>(655,341)</b>	<b>1,105,561</b>	<b>(2,193)</b>	<b>518,653</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	84,847	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	482,827
<b>Total Other Financing Sources (Uses)</b>	<b>84,847</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(482,827)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,162)</b>	<b>\$108,399</b>	<b>\$9,157</b>	<b>\$232,635</b>	<b>\$(2,236)</b>	<b>\$18,093</b>	<b>\$(655,341)</b>	<b>\$1,105,561</b>	<b>\$(2,193)</b>	<b>\$35,826</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 404 Land Reclamation and Levee Maintenance	Reclamation District No. 407 Drainage and Drainage Maintenance	Reclamation District No. 479 Drainage and Drainage Maintenance	Reclamation District No. 501 Land Reclamation and Levee Maintenance	Reclamation District No. 524 Land Reclamation and Levee Maintenance	Reclamation District No. 536 Land Reclamation and Levee Maintenance	Reclamation District No. 537 Land Reclamation and Levee Maintenance	Reclamation District No. 544 Land Reclamation and Levee Maintenance	Reclamation District No. 548 Land Reclamation and Levee Maintenance	Reclamation District No. 551 Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$14,114	\$—	\$—	\$—	\$—	\$—	\$—	\$9,519	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	280,000	45,279	60,000	124,637	120,301	377,514	178,661
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	956	263
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,879	—	373	4,174	6,683	670	42,310	3,316	6,846	7,410
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	100,880	—
State	279	—	—	—	35,341	10,071	—	169,743	214,553	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	41,373	44,351	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	767	—	11,213	6,725	—	—	—	3,413	—
<b>Total Revenues</b>	<b>17,272</b>	<b>42,140</b>	<b>44,724</b>	<b>295,387</b>	<b>94,028</b>	<b>70,741</b>	<b>166,947</b>	<b>302,879</b>	<b>704,162</b>	<b>186,334</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	86,470	—	—	16,637	—	23,237	26,861
Services and Supplies	42,442	118,421	38,836	218,977	128,347	55,348	103,419	77,349	312,043	113,028
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	40,000	—	—	—	—	—	—	—	8,238
Interest Expense	—	589	—	161	—	—	—	—	651	412
Fixed Assets	—	—	—	—	—	—	—	—	24,953	4,547
Other Expenditures	3,038	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>45,480</b>	<b>159,010</b>	<b>38,836</b>	<b>305,608</b>	<b>128,347</b>	<b>55,348</b>	<b>120,056</b>	<b>77,349</b>	<b>360,884</b>	<b>153,086</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(28,208)</b>	<b>(116,870)</b>	<b>5,888</b>	<b>(10,221)</b>	<b>(34,319)</b>	<b>15,393</b>	<b>46,891</b>	<b>225,530</b>	<b>343,278</b>	<b>33,248</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	100,000	—	—	—	—	—	—	24,953	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>100,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>24,953</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(28,208)</b>	<b>\$(16,870)</b>	<b>\$5,888</b>	<b>\$(10,221)</b>	<b>\$(34,319)</b>	<b>\$15,393</b>	<b>\$46,891</b>	<b>\$225,530</b>	<b>\$368,231</b>	<b>\$33,248</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 554 Land Reclamation and Levee Maintenance	Reclamation District No. 556 Land Reclamation and Levee Maintenance	Reclamation District No. 563 Land Reclamation and Levee Maintenance	Reclamation District No. 684 Land Reclamation and Levee Maintenance	Reclamation District No. 685 Flood Control and Water Conservation	Reclamation District No. 695 Land Reclamation and Levee Maintenance	Reclamation District No. 70 Land Reclamation and Levee Maintenance	Reclamation District No. 730 Land Reclamation and Levee Maintenance	Reclamation District No. 739 Land Reclamation and Levee Maintenance	Reclamation District No. 744 Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	13,964	49,500	312,897	284,589	—	24,097	—	30,300	66,500	17,516
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	714	—	129,834	—	—	21,737	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	714	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	13,649	6,519	—	86	5,834	1,608	409	—
Rents, Concessions, and Royalties	80	—	—	—	—	—	5,628	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	362,153	129,807	—	—	—	—	—	—
Other Governmental Agencies	5,500	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	184,155	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	6,678	4,642	—	—	7,156	—	—	2,215
<b>Total Revenues</b>	<b>20,258</b>	<b>49,500</b>	<b>825,211</b>	<b>425,557</b>	<b>—</b>	<b>45,920</b>	<b>203,487</b>	<b>31,908</b>	<b>66,909</b>	<b>19,731</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	8,506	—	—	110,401	—	—	—
Services and Supplies	—	500	1,173,578	394,635	7,682	17,017	19,281	51,432	88,633	10,662
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	1,144	—	—	—	—	—	—	—	—	—
Fixed Assets	—	50,000	—	—	—	—	351	—	—	—
Other Expenditures	16,515	23,351	—	—	—	—	60,108	—	—	—
<b>Total Expenditures</b>	<b>17,659</b>	<b>73,851</b>	<b>1,173,578</b>	<b>403,141</b>	<b>7,682</b>	<b>17,017</b>	<b>190,141</b>	<b>51,432</b>	<b>88,633</b>	<b>10,662</b>
<b>Revenues Over (Under) Expenditures</b>	<b>2,599</b>	<b>(24,351)</b>	<b>(348,367)</b>	<b>22,416</b>	<b>(7,682)</b>	<b>28,903</b>	<b>13,346</b>	<b>(19,524)</b>	<b>(21,724)</b>	<b>9,069</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	85,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	110,012	—	—	—	—	—	—
Operating Transfers Out	—	—	—	110,012	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>85,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$2,599</b>	<b>\$(24,351)</b>	<b>\$(263,367)</b>	<b>\$22,416</b>	<b>\$(7,682)</b>	<b>\$28,903</b>	<b>\$13,346</b>	<b>\$(19,524)</b>	<b>\$(21,724)</b>	<b>\$9,069</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 749 Land Reclamation and Levee Maintenance	Reclamation District No. 755 Drainage and Drainage Maintenance	Reclamation District No. 756 Land Reclamation and Levee Maintenance	Reclamation District No. 765 Drainage and Drainage Maintenance	Reclamation District No. 768 Drainage and Drainage Maintenance	Reclamation District No. 770 Land Reclamation and Levee Maintenance	Reclamation District No. 773 Land Reclamation and Levee Maintenance	Reclamation District No. 776 Land Reclamation and Levee Maintenance	Reclamation District No. 777 Land Reclamation and Levee Maintenance	Reclamation District No. 780 Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$(2)	\$—	\$—	\$—	\$39,363	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	250,000	—	180,000	—	7,671	838,000	55,787	—	—	5,000
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	86	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,608	—	1,843	—	903	51	4,772	134	4,676	52
Rents, Concessions, and Royalties	—	—	—	—	—	—	11	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	67,887	—	—	—	50,972	—	846	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	550	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	15,986	—	—	—	—	33	—
<b>Total Revenues</b>	<b>252,158</b>	<b>—</b>	<b>249,730</b>	<b>15,986</b>	<b>8,572</b>	<b>838,051</b>	<b>111,542</b>	<b>134</b>	<b>45,004</b>	<b>5,052</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	—
Services and Supplies	346,747	10,382	188,538	19,131	200	866,503	69,647	—	73,685	515
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	200,000	—	—	—	—	—	—	—
Interest Expense	—	—	460	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	3,440
<b>Total Expenditures</b>	<b>346,747</b>	<b>10,382</b>	<b>388,998</b>	<b>19,131</b>	<b>200</b>	<b>866,503</b>	<b>69,647</b>	<b>—</b>	<b>73,685</b>	<b>3,955</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(94,589)</b>	<b>(10,382)</b>	<b>(139,268)</b>	<b>(3,145)</b>	<b>8,372</b>	<b>(28,452)</b>	<b>41,895</b>	<b>134</b>	<b>(28,681)</b>	<b>1,097</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	200,000	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>200,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(94,589)</b>	<b>\$(10,382)</b>	<b>\$60,732</b>	<b>\$(3,145)</b>	<b>\$8,372</b>	<b>\$(28,452)</b>	<b>\$41,895</b>	<b>\$134</b>	<b>\$(28,681)</b>	<b>\$1,097</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 784	Reclamation District No. 785	Reclamation District No. 799	Reclamation District No. 800 (Sacramento)	Reclamation District No. 800 - Byron Tract (Contra Costa)	Reclamation District No. 801	Reclamation District No. 811	Reclamation District No. 812	Reclamation District No. 817	Reclamation District No. 825
	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$593,377	\$—	\$—	\$—	\$8,969	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	433,950	—	57,609	—	587,919	7,740	—	33,265	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	2	—
Licenses, Permits, and Franchises	—	—	1,605	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,976	4,638	6,753	3,944	64,199	5,631	4,294	249	1,502	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	137,932	—	134,095	—	—	—	240	—
Other Governmental Agencies	9,608	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	49,833	—	151,260	—	—	—	—	—	6,679
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	186,168	—	15,216	—	—	—	—	—
<b>Total Revenues</b>	<b>449,534</b>	<b>54,471</b>	<b>390,067</b>	<b>155,204</b>	<b>1,394,806</b>	<b>13,371</b>	<b>4,294</b>	<b>33,514</b>	<b>10,713</b>	<b>6,679</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	99,794	—	34,875	3,519	194,251	—	—	—	—	—
Services and Supplies	242,530	70,924	368,975	103,213	1,230,525	10,423	10,141	37,974	9,384	6,679
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	27,113	—	—	—	—	—	—	—	—	—
Interest Expense	9,332	—	—	—	—	—	—	—	—	—
Fixed Assets	159,621	—	2,155	—	47,367	—	—	—	—	—
Other Expenditures	119,819	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>658,209</b>	<b>70,924</b>	<b>406,005</b>	<b>106,732</b>	<b>1,472,143</b>	<b>10,423</b>	<b>10,141</b>	<b>37,974</b>	<b>9,384</b>	<b>6,679</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(208,675)</b>	<b>(16,453)</b>	<b>(15,938)</b>	<b>48,472</b>	<b>(77,337)</b>	<b>2,948</b>	<b>(5,847)</b>	<b>(4,460)</b>	<b>1,329</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	47,094	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	117,806	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>164,900</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(43,775)</b>	<b>\$(16,453)</b>	<b>\$(15,938)</b>	<b>\$48,472</b>	<b>\$(77,337)</b>	<b>\$2,948</b>	<b>\$(5,847)</b>	<b>\$(4,460)</b>	<b>\$1,329</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 827	Reclamation District No. 828	Reclamation District No. 830	Reclamation District No. 833	Reclamation District No. 900	Reclamation District No. 999	Red Bluff Cemetery District	Redbud Healthcare District	Redcrest Maintenance District (Humboldt) Lighting and Lighting Maintenance	Redway Fire Protection District
	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Drainage and Drainage Maintenance	Cemetery	Health		Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,800	\$—	\$—	\$154,493	\$—	\$—	\$158,332	\$483,061	\$1,031	\$44,578
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	53,114	25,754	1,446,604	—	468,451	518,513	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,301	—	240	—	—	31	1,321
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,827	7,600	6,467	793	10,339	1,767	91,296	28,222	408	3,329
Rents, Concessions, and Royalties	—	—	—	109,072	—	2,359	—	—	—	2,400
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	61	36,469	—	855	—	33,877	4,557	9,858	30	1,280
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	7,678	—	—	124,256	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,500	—	674	12,411	—	—	—	—	1,638
<b>Total Revenues</b>	<b>63,802</b>	<b>73,323</b>	<b>1,453,071</b>	<b>275,866</b>	<b>491,201</b>	<b>556,756</b>	<b>378,441</b>	<b>521,141</b>	<b>1,500</b>	<b>54,546</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	101,653	327,984	162,347	251,040	22,050	—	10,431
Services and Supplies	46,516	15,177	1,561,445	92,078	179,838	264,032	64,914	28,529	692	14,628
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	1,148	—	114,654	—	—	—	—
Interest Expense	—	—	—	13	—	21,033	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	8,989
Other Expenditures	—	—	—	—	—	—	—	418,328	—	825
<b>Total Expenditures</b>	<b>46,516</b>	<b>15,177</b>	<b>1,561,445</b>	<b>194,892</b>	<b>507,822</b>	<b>562,066</b>	<b>315,954</b>	<b>468,907</b>	<b>692</b>	<b>34,873</b>
<b>Revenues Over (Under) Expenditures</b>	<b>17,286</b>	<b>58,146</b>	<b>(108,374)</b>	<b>80,974</b>	<b>(16,621)</b>	<b>(5,310)</b>	<b>62,487</b>	<b>52,234</b>	<b>808</b>	<b>19,673</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$17,286</b>	<b>\$58,146</b>	<b>\$(108,374)</b>	<b>\$80,974</b>	<b>\$(16,621)</b>	<b>\$(5,310)</b>	<b>\$62,487</b>	<b>\$52,234</b>	<b>\$808</b>	<b>\$19,673</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Redwood Coast Energy Authority	Redwood Coast Fire Protection District	Redwood Empire Financing Authority	Redwood Empire Municipal Insurance Fund	Redwood Empire School Insurance Group	Redwood Region Economic Development Commission	Redwood Valley - Calpella Fire Protection District	Reedley Cemetery District	Regional Fire Protection Authority	Regional Water Authority
	Local and Regional Planning or Development	Fire Protection	Financing or Constructing Facilities	Self Insurance	Self Insurance	Local and Regional Planning or Development	Fire Protection	Cemetery	Governmental Services	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$132,390	\$154,181	\$—	\$—
Voter Approved Taxes	—	86,000	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	186,140	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	222	8,082	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	4,140	568,465	383,459	751,897	31,726	3,107	47,464	2,887	2,702
Rents, Concessions, and Royalties	—	1,200	2,200,000	107,616	—	54,813	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	11,179	—	—	—	—
State	263,000	—	—	—	—	—	4,017	5,211	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	267,400
Charges for Current Services	—	300	—	571,319	—	—	4,832	223,532	846,027	642,804
Self Insurance Contributions and Claim Adjustments	—	—	—	5,178,469	11,080,240	—	—	—	—	—
Other Revenues	—	890	779	360,054	91,279	18,277	5,223	2,815	8,578	—
<b>Total Revenues</b>	<b>263,000</b>	<b>92,530</b>	<b>2,769,244</b>	<b>6,600,917</b>	<b>11,923,416</b>	<b>115,995</b>	<b>335,931</b>	<b>441,285</b>	<b>857,492</b>	<b>912,906</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	8,397	—	940,165	1,005,560	212,810	192,779	215,333	510,104	173,590
Services and Supplies	—	61,304	—	1,629,833	654,799	162,057	72,359	113,745	368,180	380,582
Self Insurance - Claims Paid	—	—	—	4,448,461	7,448,571	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	2,200,000	—	2,500,000	—	95,830	—	—	—
Interest Expense	—	—	568,465	—	119,062	—	16,539	—	—	—
Fixed Assets	—	205,081	—	—	3,000,000	—	291,948	37,364	—	—
Other Expenditures	—	—	6,345	—	3,873,667	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>274,782</b>	<b>2,774,810</b>	<b>7,018,459</b>	<b>18,601,659</b>	<b>374,867</b>	<b>669,455</b>	<b>366,442</b>	<b>878,284</b>	<b>554,172</b>
<b>Revenues Over (Under) Expenditures</b>	<b>263,000</b>	<b>(182,252)</b>	<b>(5,566)</b>	<b>(417,542)</b>	<b>(6,678,243)</b>	<b>(258,872)</b>	<b>(333,524)</b>	<b>74,843</b>	<b>(20,792)</b>	<b>358,734</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	3,000,000	—	240,000	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	268,844	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>3,000,000</b>	<b>268,844</b>	<b>240,000</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$263,000</b>	<b>\$(182,252)</b>	<b>\$(5,566)</b>	<b>\$(417,542)</b>	<b>\$(3,678,243)</b>	<b>\$9,972</b>	<b>\$(93,524)</b>	<b>\$74,843</b>	<b>\$(20,792)</b>	<b>\$358,734</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rescue Fire Protection District	Residential Lighting (Contra Costa)	Resort Improvement District No. 1	Resource Conservation District of Greater San Diego County	Resources Conservation District of the Santa Monica Mountains	Rice Pest Abatement District No. 1	Richland Tract Lighting District	Richvale Recreation and Park District	Ridgecrest Ranchos Recreation and Park District	Ridgeview Woodlands Permanent Road Division
	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Resource Conservation	Resource Conservation	Pest Control	Lighting and Lighting Maintenance	Recreation and Park	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$519,369	\$4,402	\$81,330	\$160,457	\$168,177	\$—	\$1,795	\$—	\$10,462	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	114,350	12,449	—	—	—	—	628	—	—	12,609
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10,791	—	—	—	—	—	56	—	5,703	—
Licenses, Permits, and Franchises	61,966	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,937	1,622	31,937	5,262	1,978	5,473	24	2,889	80	178
Rents, Concessions, and Royalties	8,856	—	2,630	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	151,685	—	—	—	2	—	—	—
State	9,372	79	2,180	2,429	1,570	—	41	—	277	—
Other Governmental Agencies	156,941	—	—	—	—	—	452	—	—	43
Charges for Current Services	—	—	106,702	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	3,256	—	15,244	372,536	870,869	—	—	—	—	—
<b>Total Revenues</b>	<b>891,838</b>	<b>18,552</b>	<b>391,708</b>	<b>540,684</b>	<b>1,042,594</b>	<b>5,473</b>	<b>2,998</b>	<b>2,889</b>	<b>16,522</b>	<b>12,830</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	695,744	—	221,101	204,808	425,662	—	—	—	—	—
Services and Supplies	70,069	12,352	107,146	43,309	533,494	1,500	3,256	908	7,987	824
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	59,418	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	160,332	136,299	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>825,231</b>	<b>12,352</b>	<b>488,579</b>	<b>384,416</b>	<b>959,156</b>	<b>1,500</b>	<b>3,256</b>	<b>908</b>	<b>7,987</b>	<b>824</b>
<b>Revenues Over (Under) Expenditures</b>	<b>66,607</b>	<b>6,200</b>	<b>(96,871)</b>	<b>156,268</b>	<b>83,438</b>	<b>3,973</b>	<b>(258)</b>	<b>1,981</b>	<b>8,535</b>	<b>12,006</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$66,607</b>	<b>\$6,200</b>	<b>\$(96,871)</b>	<b>\$156,268</b>	<b>\$83,438</b>	<b>\$3,973</b>	<b>\$(258)</b>	<b>\$1,981</b>	<b>\$8,535</b>	<b>\$12,006</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ridgewood Acres Community Services District	Ridgewood Permanent Road Division	Rim of the World Recreation and Park District	Rincon Del Diablo Municipal Water District	Rincon Ranch Community Services District	Rincon Valley Fire Protection District	Rio Dell Fire Protection District	Rio Linda-Elverta Parks and Recreation Area (Sacramento) Recreation and Park	Rio Nido Lighting District	Rio Vista - Montezuma Cemetery District
	Streets and Roads - Construction and Maintenance	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection		Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$1,065,697	\$9,565	\$2,441,025	\$39,080	\$427,559	\$26,884	\$141,999
Voter Approved Taxes	—	—	—	—	—	705,100	—	—	—	—
Property Assessments	2,260	—	350,070	334,981	—	—	25,396	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	10,895	14,228	—	9,364	1,150	5,047	36	294
Licenses, Permits, and Franchises	—	—	—	—	—	6,030	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	100	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	23	—	—	13,506	833	43,766	5,991	4,680	9,705	6,367
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	400
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	21,034	—	—	—	—
State	—	—	—	16,158	69	44,104	1,148	9,468	488	2,316
Other Governmental Agencies	—	—	—	25,866	—	11,850	—	4,577	—	—
Charges for Current Services	—	—	453,118	—	—	15,922	—	160,612	—	43,050
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	10,032	3,500	18,116	—	17,066
<b>Total Revenues</b>	<b>2,283</b>	<b>—</b>	<b>814,083</b>	<b>1,470,436</b>	<b>10,567</b>	<b>3,308,227</b>	<b>76,265</b>	<b>630,059</b>	<b>37,113</b>	<b>211,492</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	338,024	—	—	2,676,820	9,920	337,625	—	112,293
Services and Supplies	15,550	450	257,676	1,446,975	74,086	418,001	28,920	221,851	22,532	46,807
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	70,220	—	—	—	—	—	—	—
Interest Expense	—	—	9,796	—	—	—	—	—	—	—
Fixed Assets	—	—	133,611	—	—	359,634	106,111	8,500	—	3,781
Other Expenditures	—	—	—	—	—	—	—	—	—	655
<b>Total Expenditures</b>	<b>15,550</b>	<b>450</b>	<b>809,327</b>	<b>1,446,975</b>	<b>74,086</b>	<b>3,454,455</b>	<b>144,951</b>	<b>567,976</b>	<b>22,532</b>	<b>163,536</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(13,267)</b>	<b>(450)</b>	<b>4,756</b>	<b>23,461</b>	<b>(63,519)</b>	<b>(146,228)</b>	<b>(68,686)</b>	<b>62,083</b>	<b>14,581</b>	<b>47,956</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	23,461	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(23,461)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(13,267)</b>	<b>\$(450)</b>	<b>\$4,756</b>	<b>\$—</b>	<b>\$(63,519)</b>	<b>\$(146,228)</b>	<b>\$(68,686)</b>	<b>\$62,083</b>	<b>\$14,581</b>	<b>\$47,956</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ripon Consolidated Fire Protection District	Ripon Lighting District	Rising Hill Community Services District	River City Regional Stadium Financing Authority	River Highlands Community Service District	River Highlands Community Service District	River Park Estates Canal Maintenance (Napa)	Riverdale Memorial District	Riverdale Public Utility District	Riverdale Public Utility District
	Fire Protection	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Local and Regional Planning or Development	Recreation and Park	Drainage and Drainage Maintenance	Memorial	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$570,203	\$10,107	\$6,961	\$—	\$—	\$—	\$—	\$41,165	\$51,918	\$11,774
Voter Approved Taxes	—	—	—	—	—	—	139,340	—	—	—
Property Assessments	491,787	110,273	5,775	—	—	—	—	—	—	11,495
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	(3)	144	—	—	—	148	132	171	39
Licenses, Permits, and Franchises	—	—	—	1,990	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	32,057	293	278	40,640	923	—	43,052	616	2,615	2,200
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	27,630	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	12,239	13	3
State	9,447	201	124	—	—	—	—	929	1,220	274
Other Governmental Agencies	—	—	—	3,773,942	15	—	—	—	20,808	—
Charges for Current Services	183,676	—	—	—	168,955	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	215,769	1,050	—	—	10,000	—	—	4,394	—	—
<b>Total Revenues</b>	<b>1,502,939</b>	<b>121,921</b>	<b>13,282</b>	<b>3,816,572</b>	<b>179,893</b>	<b>—</b>	<b>182,540</b>	<b>87,105</b>	<b>76,745</b>	<b>25,785</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	912,175	—	—	—	6,646	—	—	27,637	5,349	2,153
Services and Supplies	406,584	168,866	45,164	—	28,088	—	1,548	21,182	24,226	21,042
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	425,000	—	—	—	—	—	—
Interest Expense	—	—	—	3,156,269	—	—	—	—	—	—
Fixed Assets	216,025	—	—	—	—	2,675	—	40,809	—	—
Other Expenditures	—	—	—	24,678	—	—	—	—	58,009	75
<b>Total Expenditures</b>	<b>1,534,784</b>	<b>168,866</b>	<b>45,164</b>	<b>3,605,947</b>	<b>34,734</b>	<b>2,675</b>	<b>1,548</b>	<b>89,628</b>	<b>87,584</b>	<b>23,270</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(31,845)</b>	<b>(46,945)</b>	<b>(31,882)</b>	<b>210,625</b>	<b>145,159</b>	<b>(2,675)</b>	<b>180,992</b>	<b>(2,523)</b>	<b>(10,839)</b>	<b>2,515</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	222,170	—	—	—	—	—	—	—	—	—
Operating Transfers Out	183,571	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>38,599</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$6,754</b>	<b>\$(46,945)</b>	<b>\$(31,882)</b>	<b>\$210,625</b>	<b>\$145,159</b>	<b>\$(2,675)</b>	<b>\$180,992</b>	<b>\$(2,523)</b>	<b>\$(10,839)</b>	<b>\$2,515</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Riverside - San Bernardino Housing and Finance Agency	Riverside County Employer / Employee Partnership For Benefits	Riverside County Flood Control and Water Conservation	Riverside County Habitat Conservation Agency	Riverside County Regional Park and Open Space	Riverside Schools Insurance Authority	Riverside-Corona Resource Conservation District	Riverview Cemetery District	Riverwood Terrace Lighting District	Riviera Cliffs Maintenance District (San Joaquin)
	Financing or Constructing Facilities	Self Insurance	Flood Control and Water Conservation	Animal Control	Recreation and Park	Self Insurance	Resource Conservation	Cemetery	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$24,173,928	\$—	\$2,532,153	\$—	\$465,477	\$100,702	\$1,729	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,368	—	3,345
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	77,169	—	18,032	—	23,810	—	—	—
Licenses, Permits, and Franchises	—	—	24,331	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,830,014	46,350	1,683,000	152,849	105,574	209,441	61,844	23,885	—	30
Rents, Concessions, and Royalties	608,056	—	—	—	476,816	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	495,938	—	530,191	—	10,415	1,989	30	—
Other Governmental Agencies	100,798	—	310,965	2,245,121	2,281,301	—	2,999	105	—	—
Charges for Current Services	—	—	24,283,669	—	2,621,312	—	—	182,882	—	—
Self Insurance Contributions and Claim Adjustments	—	73,591,571	—	—	—	3,341,177	—	—	—	—
Other Revenues	—	1,615,181	—	16,741	—	—	1,355,200	22,448	—	—
<b>Total Revenues</b>	<b>2,538,868</b>	<b>75,253,102</b>	<b>51,049,000</b>	<b>2,414,711</b>	<b>8,565,379</b>	<b>3,550,618</b>	<b>1,919,745</b>	<b>333,379</b>	<b>1,759</b>	<b>3,375</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	12,876,792	—	5,383,991	—	410,018	178,777	—	—
Services and Supplies	1,938,038	28,450,563	23,821,158	255,541	3,008,671	4,010,089	1,603,185	71,972	691	3,868
Self Insurance - Claims Paid	—	46,027,169	—	—	—	892,942	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	402,662	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	2,188,450	633,950	451,719	—	—	7,236	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,340,700</b>	<b>74,477,732</b>	<b>38,886,400</b>	<b>889,491</b>	<b>8,844,381</b>	<b>4,903,031</b>	<b>2,013,203</b>	<b>257,985</b>	<b>691</b>	<b>3,868</b>
<b>Revenues Over (Under) Expenditures</b>	<b>198,168</b>	<b>775,370</b>	<b>12,162,600</b>	<b>1,525,220</b>	<b>(279,002)</b>	<b>(1,352,413)</b>	<b>(93,458)</b>	<b>75,394</b>	<b>1,068</b>	<b>(493)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	5,500,000	—	—	—	—	—	—
Operating Transfers In	1,272,432	—	267,000	—	—	—	—	—	—	—
Operating Transfers Out	5,915,539	—	973,597	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(4,643,107)</b>	<b>—</b>	<b>(706,597)</b>	<b>(5,500,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,444,939)</b>	<b>\$775,370</b>	<b>\$11,456,003</b>	<b>\$(3,974,780)</b>	<b>\$(279,002)</b>	<b>\$(1,352,413)</b>	<b>\$(93,458)</b>	<b>\$75,394</b>	<b>\$1,068</b>	<b>\$(493)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rock Creek Reclamation District (Butte) Land Reclamation and Levee Maintenance	Rocklin Fire Protection District Fire Protection	Rockville Cemetery District Cemetery	Rodeo-Hercules Fire Protection District Fire Protection	Rohner Community Recreation and Park Recreation and Park	Rohnert Park Housing Financing Authority Financing or Constructing Facilities	Rohnerville Lighting District Lighting and Lighting Maintenance	Rolling Acres Permanent Road Division Streets and Roads - Construction and Maintenance	Rolling Hills Lighting District Lighting and Lighting Maintenance	Rollingwood-Wilart Recreation and Park District Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$31,641	\$293,346	\$3,186,000	\$8,060	\$—	\$2,538	\$—	\$4,404	\$19,488
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	3,675	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	15	—	—	37	—	74	—	5	(128)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	75	3,635	24,171	—	202	78,997	1,557	1,206	556	—
Rents, Concessions, and Royalties	—	—	28,520	—	—	1,107,152	—	—	—	28,309
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	457	6,604	36,107	262	—	72	—	75	300
Other Governmental Agencies	—	—	72,306	—	—	—	—	—	—	—
Charges for Current Services	—	—	28,585	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	32,561	270,510	—	—	—	—	—	1,471
<b>Total Revenues</b>	<b>75</b>	<b>35,748</b>	<b>486,093</b>	<b>3,492,617</b>	<b>8,561</b>	<b>1,186,149</b>	<b>4,241</b>	<b>4,881</b>	<b>5,040</b>	<b>49,440</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	184,975	2,758,310	—	—	—	—	—	—
Services and Supplies	752	30,004	63,221	299,900	—	—	544	2,058	1,589	53,452
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	85,159	—	276,902	—	—	—	—
Interest Expense	—	—	—	—	—	750,430	—	—	—	—
Fixed Assets	—	—	156,279	—	—	169,029	—	—	—	—
Other Expenditures	—	471	1,621	—	8,333	108,480	—	—	—	—
<b>Total Expenditures</b>	<b>752</b>	<b>30,475</b>	<b>406,096</b>	<b>3,143,369</b>	<b>8,333</b>	<b>1,304,841</b>	<b>544</b>	<b>2,058</b>	<b>1,589</b>	<b>53,452</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(677)</b>	<b>5,273</b>	<b>79,997</b>	<b>349,248</b>	<b>228</b>	<b>(118,692)</b>	<b>3,697</b>	<b>2,823</b>	<b>3,451</b>	<b>(4,012)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	250,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(250,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(677)</b>	<b>\$5,273</b>	<b>\$79,997</b>	<b>\$99,248</b>	<b>\$228</b>	<b>\$(118,692)</b>	<b>\$3,697</b>	<b>\$2,823</b>	<b>\$3,451</b>	<b>\$(4,012)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rose-Andrews Street Lighting District	Roseland Fire Protection District	Roseville Cemetery District	Roseville Finance Authority	Ross Valley Fire Service	Ross Valley Paramedic Authority	Rossmoor Community Services District	Rothers Riverside Subdivision Lighting District	Rough and Ready Fire Protection District	Round Valley County Water District
	Lighting and Lighting Maintenance	Fire Protection	Cemetery	Financing or Constructing Facilities	Fire Protection	Ambulance Service	Recreation and Park	Lighting and Lighting Maintenance	Fire Protection	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$446,005	\$1,176,563	\$—	\$—	\$—	\$376,417	\$9,479	\$118,862	\$9,989
Voter Approved Taxes	—	—	—	—	—	636,294	—	—	—	—
Property Assessments	1,203	(7,653)	—	—	—	—	162,986	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	772	515	—	—	—	8,025	23	(109)	17
Licenses, Permits, and Franchises	—	—	—	—	—	—	25	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	5,909	121,817	—	146	24,871	10,738	1,567	5,030	100
Rents, Concessions, and Royalties	—	—	12,847	—	—	—	46,709	—	45	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	261,000	—	—	—	—	—
State	—	7,302	17,387	—	—	1	5,431	266	20,213	33,270
Other Governmental Agencies	—	—	—	—	3,558,452	—	99,911	—	—	—
Charges for Current Services	—	—	168,933	—	66,946	546,800	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	12,073	—	—	29,816	—	—	—	109,855	—
<b>Total Revenues</b>	<b>1,203</b>	<b>464,408</b>	<b>1,498,062</b>	<b>—</b>	<b>3,916,360</b>	<b>1,207,966</b>	<b>710,242</b>	<b>11,335</b>	<b>253,896</b>	<b>43,376</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	5,571	424,832	—	3,012,327	10,500	208,557	—	42,284	3,132
Services and Supplies	1,033	416,134	197,254	—	608,691	1,034,430	391,210	3,655	59,245	23,768
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	76,190	—	—	—	—	—
Interest Expense	—	—	—	—	21,388	—	—	—	—	—
Fixed Assets	—	—	37,192	—	399,616	—	—	—	39,729	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,033</b>	<b>421,705</b>	<b>659,278</b>	<b>—</b>	<b>4,118,212</b>	<b>1,044,930</b>	<b>599,767</b>	<b>3,655</b>	<b>141,258</b>	<b>26,900</b>
<b>Revenues Over (Under) Expenditures</b>	<b>170</b>	<b>42,703</b>	<b>838,784</b>	<b>—</b>	<b>(201,852)</b>	<b>163,036</b>	<b>110,475</b>	<b>7,680</b>	<b>112,638</b>	<b>16,476</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	40,385,000	58,343	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	40,385,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>58,343</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$170</b>	<b>\$42,703</b>	<b>\$838,784</b>	<b>\$—</b>	<b>\$(143,509)</b>	<b>\$163,036</b>	<b>\$110,475</b>	<b>\$7,680</b>	<b>\$112,638</b>	<b>\$16,476</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Rubidoux Community Services District Fire Protection	Rubidoux Community Services District Lighting and Lighting Maintenance	Running Springs Water District Ambulance Service	Running Springs Water District Fire Protection	Rural Fire Protection District Fire Protection	Russian River Cemetery District Cemetery	Russian River Cemetery District Memorial	Russian River Fire Protection District Ambulance Service	Russian River Fire Protection District Fire Protection	Russian River Recreation and Park District Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,774,818	\$17,155	\$—	\$186,104	\$794,373	\$198,061	\$—	\$—	\$444,233	\$182,988
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	225,898	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	105,087	304	—	—	26,247	150
Licenses, Permits, and Franchises	1,515	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	30,823	—	—	2,017	26,745	2,418	32,101	14,819	14,819	3,061
Rents, Concessions, and Royalties	—	—	—	—	—	7,236	—	—	4,095	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	457,219	—	—	—	—	—
State	11,268	6,032	—	3,798	6,363	9,269	—	—	91,149	20,845
Other Governmental Agencies	118,336	—	—	—	—	—	—	—	—	—
Charges for Current Services	143,789	—	363,502	199,801	—	236,326	33,685	514,751	8,500	1,606
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	466,564	—	—	34,650	508,928	2,589	—	8,359	3,181	513
<b>Total Revenues</b>	<b>2,547,113</b>	<b>23,187</b>	<b>363,502</b>	<b>426,370</b>	<b>1,898,715</b>	<b>456,203</b>	<b>65,786</b>	<b>537,929</b>	<b>818,122</b>	<b>209,163</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	657,761	—	130,047	777,440	674,505	382,226	—	483,025	350,885	85,862
Services and Supplies	1,475,116	13,014	146,513	207,775	470,200	83,858	—	100,030	86,457	69,161
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	32,066	205,775	—	—	14,451	43,352	—
Interest Expense	—	—	—	6,075	—	—	—	2,543	7,628	—
Fixed Assets	—	—	—	32,403	438,336	69,200	—	132,439	46,493	47,115
Other Expenditures	—	—	—	—	—	—	—	—	—	29,615
<b>Total Expenditures</b>	<b>2,132,877</b>	<b>13,014</b>	<b>276,560</b>	<b>1,055,759</b>	<b>1,788,816</b>	<b>535,284</b>	<b>—</b>	<b>732,488</b>	<b>534,815</b>	<b>231,753</b>
<b>Revenues Over (Under) Expenditures</b>	<b>414,236</b>	<b>10,173</b>	<b>86,942</b>	<b>(629,389)</b>	<b>109,899</b>	<b>(79,081)</b>	<b>65,786</b>	<b>(194,559)</b>	<b>283,307</b>	<b>(22,590)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	347,123	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	135,124	—	—	—	—	98,612	—	—	—	—
Operating Transfers Out	135,124	—	86,942	—	—	—	32,101	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(86,942)</b>	<b>347,123</b>	<b>—</b>	<b>98,612</b>	<b>(32,101)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$414,236</b>	<b>\$10,173</b>	<b>\$—</b>	<b>\$(282,266)</b>	<b>\$109,899</b>	<b>\$19,531</b>	<b>\$33,685</b>	<b>\$(194,559)</b>	<b>\$283,307</b>	<b>\$(22,590)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ruth Lake Community Services District	Ruth Lake Community Services District	Ruth Lake Community Services District	Ryer Fire Protection District	Sacramento Area Flood Control Agency	Sacramento City Financing Authority	Sacramento County Parking Authority	Sacramento County Stormwater Utility District (Sacramento) Drainage and Drainage Maintenance	Sacramento County Water Agency	Sacramento Groundwater Authority
	Fire Protection	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Flood Control and Water Conservation	Financing or Constructing Facilities	Parking		Drainage and Drainage Maintenance	Local and Regional Planning or Development
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$530	\$5,615	\$—	\$65,733	\$—	\$—	\$—	\$—	\$5,414,358	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	7,248,918	2,424,042	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	6,106,722	—	—	—	—	—
Prior Year and Penalties	9	—	—	147	—	—	—	—	68,112	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	8,475,130	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	57,400	23,596	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	724	2,217	46	4,981	78,439	—	7,500	166,641	1,321,551	4,882
Rents, Concessions, and Royalties	—	111,438	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	975,394	18,009	—
State	63	116	—	1,071	—	—	—	—	118,442	867,331
Other Governmental Agencies	—	1,500	—	—	1,722,500	—	—	—	—	479,630
Charges for Current Services	—	—	—	—	—	—	—	18,520,125	40,827,453	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	782,790	—
<b>Total Revenues</b>	<b>1,326</b>	<b>120,886</b>	<b>46</b>	<b>71,932</b>	<b>7,907,661</b>	<b>—</b>	<b>7,500</b>	<b>26,968,478</b>	<b>59,473,483</b>	<b>1,351,843</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	57,230	—	—	8,114	—	—	—	—	168,012
Services and Supplies	5,691	43,798	—	36,005	5,990,786	—	—	21,293,152	26,198,999	689,809
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	2,311,368	—
Interest Expense	—	—	—	—	—	—	—	—	324,640	—
Fixed Assets	8,038	62,061	—	—	—	—	—	5,934	710,948	—
Other Expenditures	—	—	—	359	1,444,885	—	—	2,937,166	18,129,978	491,969
<b>Total Expenditures</b>	<b>13,729</b>	<b>163,089</b>	<b>—</b>	<b>36,364</b>	<b>7,443,785</b>	<b>—</b>	<b>—</b>	<b>24,236,252</b>	<b>47,675,933</b>	<b>1,349,790</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(12,403)</b>	<b>(42,203)</b>	<b>46</b>	<b>35,568</b>	<b>463,876</b>	<b>—</b>	<b>7,500</b>	<b>2,732,226</b>	<b>11,797,550</b>	<b>2,053</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	166,515,000	—	—	53,624,431	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	116	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	116	—	—	370,767	166,515,000	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>116</b>	<b>(116)</b>	<b>—</b>	<b>—</b>	<b>(370,767)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>53,624,431</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(12,287)</b>	<b>\$(42,319)</b>	<b>\$46</b>	<b>\$35,568</b>	<b>\$93,109</b>	<b>\$—</b>	<b>\$7,500</b>	<b>\$2,732,226</b>	<b>\$65,421,981</b>	<b>\$2,053</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sacramento Metropolitan Air Quality Management District Air Pollution Control	Sacramento Metropolitan Cable Television Commission Governmental Services	Sacramento Metropolitan Fire District Fire Protection	Sacramento Regional Fire-EMS Communications Center Governmental Services	Sacramento River Fire District Fire Protection	Sacramento River Reclamation District (Butte) Land Reclamation and Levee Maintenance	Sacramento River Westside Levee District (Colusa) Land Reclamation and Levee Maintenance	Sacramento-Yolo Mosquito and Vector Control District Pest Control	Salida Fire Protection District Fire Protection	Salida Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$80,664,682	\$—	\$80,771	\$—	\$—	\$6,305,233	\$435,956	\$6,892
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	266,393	—	151,050	—	188,702	—	304,243	41,585
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,015,368	—	—	—	—	—	—	210
Licenses, Permits, and Franchises	2,918,046	—	—	—	—	—	—	—	189,975	—
Fines, Forfeits, and Penalties	710,115	—	29,836	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	117,229	77,292	667,864	75,838	9,174	1,323	2,293	155,670	101,143	212
Rents, Concessions, and Royalties	—	—	104,459	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	2,505,267	—	—	—	446	—	—	—	—	9
State	693,655	—	1,763,380	—	662	—	—	142,818	9,462	156
Other Governmental Agencies	5,249,771	—	1,744,138	—	—	—	—	—	—	1,512
Charges for Current Services	—	7,756,753	12,650,725	5,170,005	3,672	8,731	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	34,348	—	631,895	2,159	29,307	—	580	459,041	33,401	72
<b>Total Revenues</b>	<b>12,228,431</b>	<b>7,834,045</b>	<b>99,538,740</b>	<b>5,248,002</b>	<b>275,082</b>	<b>10,054</b>	<b>191,575</b>	<b>7,062,762</b>	<b>1,074,180</b>	<b>50,648</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	6,051,320	516,772	72,083,707	3,190,581	84,695	—	—	3,768,685	624,947	—
Services and Supplies	7,534,814	1,431,340	14,237,376	798,983	87,064	3,460	189,712	1,363,074	216,550	55,497
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	9,431	—	—	—	—	—	—	—
Fixed Assets	10,709	25,099	4,932,244	778,412	33,119	—	—	—	27,620	—
Other Expenditures	310,329	6,095,001	1,712,646	201,956	—	—	555	1,000,639	—	—
<b>Total Expenditures</b>	<b>13,907,172</b>	<b>8,068,212</b>	<b>92,975,404</b>	<b>4,969,932</b>	<b>204,878</b>	<b>3,460</b>	<b>190,267</b>	<b>6,132,398</b>	<b>869,117</b>	<b>55,497</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,678,741)</b>	<b>(234,167)</b>	<b>6,563,336</b>	<b>278,070</b>	<b>70,204</b>	<b>6,594</b>	<b>1,308</b>	<b>930,364</b>	<b>205,063</b>	<b>(4,849)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	1,645	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	266,423	—
Operating Transfers Out	—	—	—	—	—	—	—	—	501,423	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(233,355)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,678,741)</b>	<b>\$(234,167)</b>	<b>\$6,563,336</b>	<b>\$278,070</b>	<b>\$70,204</b>	<b>\$6,594</b>	<b>\$1,308</b>	<b>\$930,364</b>	<b>\$(28,292)</b>	<b>\$(4,849)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Salinas Fire Protection District	Salton Community Services District	Salton Sea Authority	Salyer Community Service District	Samoa Fire Protection District	San Andreas Cemetery District	San Andreas Fire Protection District	San Andreas Lighting District	San Andreas Recreation and Park District Recreation and Park	San Andreas Veterans Memorial District Memorial
	Fire Protection	Fire Protection	Resource Conservation	Ambulance Service	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance		
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,680,769	\$—	\$—	\$2,776	\$22,272	\$16,600	\$156,805	\$14,387	\$20,277	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	34,308	85,068	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	67,526	—	—	—	810	—	—	(22)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	23,714	—	49,309	328	4,513	3,305	2,523	3,970	1,105	3,754
Rents, Concessions, and Royalties	—	—	—	—	6,850	—	—	—	8,484	—
<b>Intergovernmental</b>										
Federal	—	—	2,231,578	—	—	—	—	—	—	—
State	36,205	—	363,766	1,506	632	316	3,030	275	386	—
Other Governmental Agencies	461,821	39,170	—	—	—	—	44,737	—	—	—
Charges for Current Services	—	—	—	—	—	2,800	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	499,665	—	—	1,950	51,474	542	—	—	—	—
<b>Total Revenues</b>	<b>4,769,700</b>	<b>39,170</b>	<b>2,644,653</b>	<b>40,868</b>	<b>171,619</b>	<b>23,563</b>	<b>207,095</b>	<b>18,610</b>	<b>30,252</b>	<b>3,754</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,901,787	—	338,820	—	40,127	21,081	83,884	—	2,700	—
Services and Supplies	663,892	41,603	2,320,990	36,235	79,516	9,736	119,601	116,404	18,674	992
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	6,990	—	—	—	—	—	—
Interest Expense	—	—	—	251	—	—	—	—	—	—
Fixed Assets	531,730	—	—	—	16,796	—	29,160	—	1,930	—
Other Expenditures	—	—	—	—	—	—	—	—	—	1,500
<b>Total Expenditures</b>	<b>5,097,409</b>	<b>41,603</b>	<b>2,659,810</b>	<b>43,476</b>	<b>136,439</b>	<b>30,817</b>	<b>232,645</b>	<b>116,404</b>	<b>23,304</b>	<b>2,492</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(327,709)</b>	<b>(2,433)</b>	<b>(15,157)</b>	<b>(2,608)</b>	<b>35,180</b>	<b>(7,254)</b>	<b>(25,550)</b>	<b>(97,794)</b>	<b>6,948</b>	<b>1,262</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	10,000	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	2,433	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>2,433</b>	<b>—</b>	<b>10,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(327,709)</b>	<b>\$—</b>	<b>\$(15,157)</b>	<b>\$7,392</b>	<b>\$35,180</b>	<b>\$(7,254)</b>	<b>\$(25,550)</b>	<b>\$(97,794)</b>	<b>\$6,948</b>	<b>\$1,262</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Ardo Cemetery District  Cemetery	San Benito County School Medical Dental Insurance Group  Self Insurance	San Benito Resource Conservation District  Resource Conservation	San Bernardino County Flood Control District  Flood Control and Water Conservation	San Bernardino Valley Water Conservation District  Flood Control and Water Conservation	San Buenaventura Public Facilities Financing Authority  Financing or Constructing Facilities	San Diego Convention Center Corporation, Inc. Governmental Services	San Diego County Air Pollution Control  Air Pollution Control	San Diego County Capital Asset Leasing Corporation Financing or Constructing Facilities	San Diego County Flood Control District  Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$3,048	\$—	\$—	\$19,969,414	\$49,268	\$—	\$—	\$—	\$—	\$2,459,549
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	414,448	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	56	—	—	1,646,416	—	—	—	—	—	41,542
Licenses, Permits, and Franchises	—	—	—	211,415	—	—	—	7,053,443	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	1,243,744	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	327	112,156	941	1,760,457	203,826	—	72,481	813,081	144,780	100,632
Rents, Concessions, and Royalties	—	—	—	938,597	866,347	—	25,898,907	—	57,693,196	—
<b>Intergovernmental</b>										
Federal	—	—	—	2,439,263	—	—	—	1,811,198	—	1,094
State	28	—	—	433,387	1,047	—	—	1,565,504	—	37,267
Other Governmental Agencies	—	—	—	7,863,008	39,533	—	4,514,779	4,701,546	—	—
Charges for Current Services	—	—	—	2,054,622	—	—	—	214,329	—	36,283
Self Insurance Contributions and Claim Adjustments	—	7,633,373	—	—	—	—	—	—	—	—
Other Revenues	5,910	—	—	—	23,958	—	—	348,465	—	2,348,313
<b>Total Revenues</b>	<b>9,369</b>	<b>7,745,529</b>	<b>941</b>	<b>37,316,579</b>	<b>1,598,427</b>	<b>—</b>	<b>30,486,167</b>	<b>17,751,310</b>	<b>57,837,976</b>	<b>5,024,680</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	7,402,339	728,449	—	18,365,409	10,167,616	—	—
Services and Supplies	7,979	6,461,355	28,479	8,006,962	1,198,861	—	9,741,956	3,623,735	—	5,496,425
Self Insurance - Claims Paid	—	1,314,357	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	641,728	—	—	1,000,000	—	—	—
Interest Expense	—	—	—	26,956	—	—	—	—	—	—
Fixed Assets	4,288	—	—	20,567,086	328,865	—	1,838,455	230,725	—	—
Other Expenditures	—	—	—	1,174,173	49,698	—	—	14,208,909	69,520	—
<b>Total Expenditures</b>	<b>12,267</b>	<b>7,775,712</b>	<b>28,479</b>	<b>37,819,244</b>	<b>2,305,873</b>	<b>—</b>	<b>30,945,820</b>	<b>28,230,985</b>	<b>69,520</b>	<b>5,496,425</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,898)</b>	<b>(30,183)</b>	<b>(27,538)</b>	<b>(502,665)</b>	<b>(707,446)</b>	<b>—</b>	<b>(459,653)</b>	<b>(10,479,675)</b>	<b>57,768,456</b>	<b>(471,745)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	1,000,000	—	15,930,000	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	200,925	—	—	—	211,324	—	1,050,000
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	3,061,704	1,161,417	—
Operating Transfers Out	—	—	—	—	—	15,930,000	—	3,061,704	59,048,683	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,200,925</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>211,324</b>	<b>(57,887,266)</b>	<b>1,050,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,898)</b>	<b>\$(30,183)</b>	<b>\$(27,538)</b>	<b>\$698,260</b>	<b>\$(707,446)</b>	<b>\$—</b>	<b>\$(459,653)</b>	<b>\$(10,268,351)</b>	<b>\$(118,810)</b>	<b>\$578,255</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Diego County Schools Fringe Benefits Consortium	San Diego County Schools Risk Management Joint Powers Authority	San Diego County Street Lighting Maintenance District	San Diego Data Processing Corporation, Inc.	San Diego Facilities and Equipment Leasing Corporation	San Diego Geographic Information Source District	San Diego Pooled Insurance Program	San Diego Redevelopment Financing Authority	San Diego Regional Building Authority	San Dieguito River Valley Regional Open Space Park Joint Powers Authority Recreation and Park
	Self Insurance	Self Insurance	Lighting and Lighting Maintenance	Governmental Services	Financing or Constructing Facilities	Governmental Services	Self Insurance	Financing or Constructing Facilities	Financing or Constructing Facilities	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$696,607	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	225,432	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	12,002	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	316,996	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	31,007	11,595	284	8,641	755,199	240,976	58,944	6,828
Rents, Concessions, and Royalties	—	—	—	—	50	—	—	—	2,241,012	—
<b>Intergovernmental</b>										
Federal	—	—	1	—	—	—	—	—	—	—
State	—	—	10,545	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	874,828	—	—	—	4,246,331
Charges for Current Services	—	—	—	79,021,567	—	150,382	—	—	—	—
Self Insurance Contributions and Claim Adjustments	35,313,264	38,341,952	—	—	—	—	3,787,027	—	—	—
Other Revenues	249,332	649,961	68,509	—	—	488	—	—	—	30,243
<b>Total Revenues</b>	<b>35,562,596</b>	<b>38,991,913</b>	<b>1,044,103</b>	<b>79,033,162</b>	<b>334</b>	<b>1,351,335</b>	<b>4,542,226</b>	<b>240,976</b>	<b>2,299,956</b>	<b>4,283,402</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	886,063	813,161	—	32,717,264	—	638,746	128,565	—	—	478,801
Services and Supplies	13,485,775	23,367,565	1,443,044	38,816,923	—	706,401	3,717,576	—	3,560,294	791,351
Self Insurance - Claims Paid	22,625,302	7,612,566	—	—	—	—	3,451,750	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	3,944,297	—	—	—	—	—	9,324
Interest Expense	—	—	—	73,083	—	—	—	—	—	—
Fixed Assets	3,316	14,253	—	3,044,960	—	180,002	—	—	—	2,879,972
Other Expenditures	—	—	—	578,665	201,145	—	—	—	—	—
<b>Total Expenditures</b>	<b>37,000,456</b>	<b>31,807,545</b>	<b>1,443,044</b>	<b>79,175,192</b>	<b>201,145</b>	<b>1,525,149</b>	<b>7,297,891</b>	<b>—</b>	<b>3,560,294</b>	<b>4,159,448</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,437,860)</b>	<b>7,184,368</b>	<b>(398,941)</b>	<b>(142,030)</b>	<b>(200,811)</b>	<b>(173,814)</b>	<b>(2,755,665)</b>	<b>240,976</b>	<b>(1,260,338)</b>	<b>123,954</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	216,195	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	2,402,828	—	—
Operating Transfers In	—	—	—	—	173,250	—	—	—	—	114,310
Operating Transfers Out	—	—	—	—	—	—	—	—	—	114,310
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>389,445</b>	<b>—</b>	<b>—</b>	<b>(2,402,828)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,437,860)</b>	<b>\$7,184,368</b>	<b>\$(398,941)</b>	<b>\$(142,030)</b>	<b>\$188,634</b>	<b>\$(173,814)</b>	<b>\$(2,755,665)</b>	<b>\$(2,161,852)</b>	<b>\$(1,260,338)</b>	<b>\$123,954</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Francisquito Creek Joint Powers Authority	San Gabriel Valley Animal Control Authority	San Gabriel Valley Mosquito and Vector Control District	San Gabriel Valley School Districts Self Insurance Authority for Liability	San Gabriel Valley School Districts Self-Insurance Authority for Workers Compensation Self Insurance	San Jacinto Basin Resource Conservation District	San Jacinto Mountain Area Water Study Agency	San Jacinto Valley Cemetery District	San Joaquin Area Flood Control Agency	San Joaquin County Flood Control and Water Conservation District
	Flood Control and Water Conservation	Animal Control	Pest Control	Self Insurance		Resource Conservation	Financing or Constructing Facilities	Cemetery	Flood Control and Water Conservation	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$960	\$—	\$140,598	\$440,934	\$1,048,794
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,758,036	—	—	—	—	—	—	2,582,527
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	907	—	(882)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	218,081	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,384	—	31,490	234,035	325,220	122	—	14,222	49,332	217,324
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	254,037	—	—	—	—
State	—	—	—	—	—	1	—	3,090	8,777	20,692
Other Governmental Agencies	536,793	—	—	—	—	70,041	31,775	384	—	231,247
Charges for Current Services	—	458,841	—	—	—	826	—	386,750	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	334,563	5,725,351	—	—	—	—	—
Other Revenues	—	—	7,190	—	—	1,451	—	3,264	—	1,117
<b>Total Revenues</b>	<b>538,177</b>	<b>458,841</b>	<b>1,796,716</b>	<b>568,598</b>	<b>6,050,571</b>	<b>327,438</b>	<b>31,775</b>	<b>767,296</b>	<b>499,043</b>	<b>4,100,819</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	260,443	—	1,226,422	—	—	95,400	—	436,737	—	2,094
Services and Supplies	250,121	502,527	385,003	122,234	9,777,880	237,020	5,259	188,457	437,708	3,597,457
Self Insurance - Claims Paid	—	—	—	(473,879)	4,483,723	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	26,516	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	20,008	—	—	517	—	13,161	—	192,114
Other Expenditures	—	—	5,199	1,526,138	—	—	—	6,790	—	485,000
<b>Total Expenditures</b>	<b>510,564</b>	<b>502,527</b>	<b>1,636,632</b>	<b>1,174,493</b>	<b>14,261,603</b>	<b>332,937</b>	<b>31,775</b>	<b>645,145</b>	<b>437,708</b>	<b>4,276,665</b>
<b>Revenues Over (Under) Expenditures</b>	<b>27,613</b>	<b>(43,686)</b>	<b>160,084</b>	<b>(605,895)</b>	<b>(8,211,032)</b>	<b>(5,499)</b>	<b>—</b>	<b>122,151</b>	<b>61,335</b>	<b>(175,846)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	155,000
Operating Transfers Out	—	—	—	—	—	—	—	62,500	—	155,000
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(62,500)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$27,613</b>	<b>\$(43,686)</b>	<b>\$160,084</b>	<b>\$(605,895)</b>	<b>\$(8,211,032)</b>	<b>\$(5,499)</b>	<b>\$—</b>	<b>\$59,651</b>	<b>\$61,335</b>	<b>\$(175,846)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Joaquin County Mosquito and Vector Control	San Joaquin County Public Facilities Financing Corporation	San Joaquin County Resource Conservation District	San Joaquin County Schools Health Care Insurance Group Joint Powers Authority Self Insurance	San Joaquin County Schools Property and Liability Insurance Group	San Joaquin County Schools Workers Compensation Insurance Group	San Joaquin Valley Unified Air Pollution Control District	San Joaquin Valleywide Air Pollution Study Agency	San Juan Bautista Cemetery District	San Juan Ridge County Water District
	Pest Control	Financing or Constructing Facilities	Resource Conservation	Self Insurance	Self Insurance	Governmental Services	Air Pollution Control	Air Pollution Control	Cemetery	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,537,851	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$73,786	\$9,937
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	901,654	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(643)	—	—	—	—	—	—	—	18	(7)
Licenses, Permits, and Franchises	—	—	—	—	—	—	18,037,022	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	2,812,742	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	134,675	1,079,299	863	4,389	9,099	36,022	1,529,418	229,035	2,622	290
Rents, Concessions, and Royalties	103,897	16,343,589	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	141,950	—	—	—	2,107,134	473,349	—	—
State	49,869	—	—	—	—	—	5,266,321	462,000	1,061	167
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	5,557,496	—	6,703,750	—	—	49,994	5,989
Self Insurance Contributions and Claim Adjustments	—	—	—	8,887,942	742,438	—	—	—	—	—
Other Revenues	24,923	—	—	—	—	—	92,380	76,000	—	—
<b>Total Revenues</b>	<b>3,752,226</b>	<b>17,422,888</b>	<b>142,813</b>	<b>14,449,827</b>	<b>751,537</b>	<b>6,739,772</b>	<b>29,845,017</b>	<b>1,240,384</b>	<b>127,481</b>	<b>16,376</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,765,995	—	—	—	—	—	15,135,708	—	—	—
Services and Supplies	1,692,254	—	102,772	6,797,870	140,289	6,544,054	3,570,050	2,961,404	79,743	14,273
Self Insurance - Claims Paid	—	—	—	9,640,555	106,390	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	11,695,000	—	—	—	—	—	—	—	—
Interest Expense	—	8,963,008	—	—	—	—	—	—	—	—
Fixed Assets	342,274	—	—	—	—	—	1,354,016	—	—	—
Other Expenditures	—	709,724	—	788,034	470,230	(75,159)	15,700,625	—	—	—
<b>Total Expenditures</b>	<b>3,800,523</b>	<b>21,367,732</b>	<b>102,772</b>	<b>17,226,459</b>	<b>716,909</b>	<b>6,468,895</b>	<b>35,760,399</b>	<b>2,961,404</b>	<b>79,743</b>	<b>14,273</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(48,297)</b>	<b>(3,944,844)</b>	<b>40,041</b>	<b>(2,776,632)</b>	<b>34,628</b>	<b>270,877</b>	<b>(5,915,382)</b>	<b>(1,721,020)</b>	<b>47,738</b>	<b>2,103</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	36,830,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	2,128,626	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	16,407,411	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>22,551,215</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(48,297)</b>	<b>\$18,606,371</b>	<b>\$40,041</b>	<b>\$(2,776,632)</b>	<b>\$34,628</b>	<b>\$270,877</b>	<b>\$(5,915,382)</b>	<b>\$(1,721,020)</b>	<b>\$47,738</b>	<b>\$2,103</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Lucas Cemetery District	San Luis Obispo County Air Pollution District	San Luis Obispo County Flood Control and Water Conservation District	San Luis Resource Conservation District	San Mateo County Flood Control District	San Mateo County Library	San Mateo County Mosquito Abatement District	San Mateo County Narcotics Task Force	San Mateo County Resource Conservation District	San Mateo County Schools Insurance Group
	Cemetery	Air Pollution Control	Flood Control and Water Conservation	Resource Conservation	Flood Control and Water Conservation	Library Services	Pest Control	Police Protection and Personal Safety	Resource Conservation	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$8,901	\$182,264	\$958,157	\$—	\$1,923,558	\$11,068,711	\$1,096,271	\$—	\$37,144	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	34,376	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	192	—	10,616	—	17,220	(2,491)	—	—	—	—
Licenses, Permits, and Franchises	—	1,140,471	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	46,854	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,112	56,220	91,040	129	521,779	133,889	54,358	9,178	149	279,233
Rents, Concessions, and Royalties	—	—	—	—	9,580	8,732	—	84,048	—	49,917
<b>Intergovernmental</b>										
Federal	—	5,900	207,367	—	—	802	—	—	—	—
State	86	1,090,676	12,853	—	4,276,429	637,623	11,669	—	322	—
Other Governmental Agencies	—	2,310	10,809	—	—	899,602	—	402,251	45,519	—
Charges for Current Services	—	52,886	—	—	—	401,761	520,831	—	73,787	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	24,710,241
Other Revenues	—	15,675	—	—	4,579,169	472,477	33,143	1,745	2,010	—
<b>Total Revenues</b>	<b>11,291</b>	<b>2,593,256</b>	<b>1,325,218</b>	<b>129</b>	<b>11,327,735</b>	<b>13,621,106</b>	<b>1,716,272</b>	<b>497,222</b>	<b>158,931</b>	<b>25,039,391</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	1,729,943	476,482	—	—	8,355,689	971,622	48,732	69,795	480,811
Services and Supplies	6,566	416,167	666,598	1,719	946,917	4,800,976	429,554	231,059	93,116	1,014,354
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	13,850,573
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	51,871	—	—	—	—	190,000	—	—	—
Interest Expense	—	12,280	—	—	—	—	101,164	—	—	—
Fixed Assets	6,540	105,664	340,606	—	8,822,217	—	—	—	—	15,897
Other Expenditures	—	998,103	—	—	—	—	—	225,331	—	11,015,756
<b>Total Expenditures</b>	<b>13,106</b>	<b>3,314,028</b>	<b>1,483,686</b>	<b>1,719</b>	<b>9,769,134</b>	<b>13,156,665</b>	<b>1,692,340</b>	<b>505,122</b>	<b>162,911</b>	<b>26,377,391</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,815)</b>	<b>(720,772)</b>	<b>(158,468)</b>	<b>(1,590)</b>	<b>1,558,601</b>	<b>464,441</b>	<b>23,932</b>	<b>(7,900)</b>	<b>(3,980)</b>	<b>(1,338,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	981,146	—	—	—	—	—
Operating Transfers In	—	33,581	415,076	—	1,331,723	—	291,164	—	—	—
Operating Transfers Out	—	33,581	131,486	—	1,331,723	—	300,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>283,590</b>	<b>—</b>	<b>(981,146)</b>	<b>—</b>	<b>(8,836)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,815)</b>	<b>\$(720,772)</b>	<b>\$125,122</b>	<b>\$(1,590)</b>	<b>\$577,455</b>	<b>\$464,441</b>	<b>\$15,096</b>	<b>\$(7,900)</b>	<b>\$(3,980)</b>	<b>\$(1,338,000)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	San Mateo County-Cities Insurance Group	San Miguel Cemetery District	San Miguel Community Services District	San Miguel Consolidated Fire Protection District	San Ramon Public Financing Authority	San Ramon Valley Fire Protection	Sand Creek Flood Control District	Sandy Beach Lighting District	Sandyland Seawall Maintenance District (Santa Barbara) Land Reclamation and Levee Maintenance	Sanger-Del Rey Cemetery District
	Self Insurance	Cemetery	Fire Protection	Fire Protection	Financing or Constructing Facilities	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance		Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$35,662	\$82,830	\$9,495,504	\$—	\$31,612,685	\$—	\$3,036	\$—	\$137,257
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	11,810	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	71	—	—	(67,624)	—	4	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	26,504	8,170	10,413	142,470	—	337,693	236	400	4,868	35,797
Rents, Concessions, and Royalties	—	—	—	—	—	141,573	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	37
State	—	501	1,170	272,351	—	809,747	—	49	—	3,584
Other Governmental Agencies	—	—	556	—	—	—	—	—	—	—
Charges for Current Services	197,232	—	—	2,807,536	—	1,606,447	—	—	—	422,205
Self Insurance Contributions and Claim Adjustments	2,592,008	—	—	—	—	—	—	—	—	—
Other Revenues	—	6,550	1,806	299,586	—	86,893	—	—	—	—
<b>Total Revenues</b>	<b>2,815,744</b>	<b>50,883</b>	<b>96,846</b>	<b>13,017,447</b>	<b>—</b>	<b>34,527,414</b>	<b>12,046</b>	<b>3,489</b>	<b>4,868</b>	<b>598,880</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	23,628	59,414	9,944,679	—	28,344,712	—	—	—	346,892
Services and Supplies	946,893	19,596	12,037	2,014,137	—	4,213,231	6,570	3,386	—	132,781
Self Insurance - Claims Paid	1,642,001	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	7,302	355,000	—	—	—	—	—	16,019
Interest Expense	—	—	2,250	625,686	—	—	—	—	—	21,531
Fixed Assets	—	14,416	13,449	27,277	—	2,528,104	—	—	—	85,894
Other Expenditures	—	—	—	—	—	—	—	14	—	—
<b>Total Expenditures</b>	<b>2,588,894</b>	<b>57,640</b>	<b>94,452</b>	<b>12,966,779</b>	<b>—</b>	<b>35,086,047</b>	<b>6,570</b>	<b>3,400</b>	<b>—</b>	<b>603,117</b>
<b>Revenues Over (Under) Expenditures</b>	<b>226,850</b>	<b>(6,757)</b>	<b>2,394</b>	<b>50,668</b>	<b>—</b>	<b>(558,633)</b>	<b>5,476</b>	<b>89</b>	<b>4,868</b>	<b>(4,237)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	361,100	1,429,629	—	—	—	—
Operating Transfers Out	—	—	—	—	1,927,524	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,566,424)</b>	<b>1,429,629</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$226,850</b>	<b>\$(6,757)</b>	<b>\$2,394</b>	<b>\$50,668</b>	<b>\$(1,566,424)</b>	<b>\$870,996</b>	<b>\$5,476</b>	<b>\$89</b>	<b>\$4,868</b>	<b>\$(4,237)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Ana Financing Authority	Santa Ana River Flood Protection Agency	Santa Barbara Coastal Vector Control District	Santa Barbara County Air Pollution Control	Santa Barbara County Flood Control and Water Conservation District	Santa Barbara County Schools Self- Insurance Program for Employees	Santa Barbara County Water Agency	Santa Barbara Fire Protection District	Santa Barbara Regional Health Authority	Santa Clara County Abandoned Vehicle Abatement Service Authority
	Financing or Constructing Facilities	Flood Control and Water Conservation	Pest Control	Air Pollution Control	Flood Control and Water Conservation	Self Insurance	Flood Control and Water Conservation	Fire Protection	Health	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$187,565	\$—	\$5,393,364	\$—	\$1,404,054	\$19,104,017	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	14,446	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	(195,690)	—	(47,798)	(1,581,798)	—	—
Licenses, Permits, and Franchises	—	—	—	2,633,220	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,042	14,928	173,262	1,188,777	438,257	56,272	292,107	549,546	5,139
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	73	10,410	73,976	—	114,920	5,321	—	—
State	—	—	2,388	1,420,216	907,123	—	815,360	228,241	—	—
Other Governmental Agencies	—	30,872	—	788,459	2,932,640	—	309,359	—	—	—
Charges for Current Services	—	—	229,191	2,134,344	2,305,492	—	147,294	189,952	151,056,909	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	6,936,805	—	—	—	—
Other Revenues	—	—	—	102,332	43,278	13,893	2,166	55,000	519,663	1,435,962
<b>Total Revenues</b>	<b>—</b>	<b>31,914</b>	<b>448,591</b>	<b>7,262,243</b>	<b>12,648,960</b>	<b>7,388,955</b>	<b>2,801,627</b>	<b>18,292,840</b>	<b>152,126,118</b>	<b>1,441,101</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	210,430	4,306,736	2,792,658	120,602	617,539	—	7,175,102	—
Services and Supplies	—	32,933	189,856	2,357,327	5,160,640	761,925	1,789,248	295,883	136,685,411	13,588
Self Insurance - Claims Paid	—	—	—	—	—	6,121,326	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	34,581	434,760	4,256,610	—	587,365	—	514,902	—
Other Expenditures	—	—	—	639,578	362,229	—	58,638	—	—	1,427,513
<b>Total Expenditures</b>	<b>—</b>	<b>32,933</b>	<b>434,867</b>	<b>7,738,401</b>	<b>12,572,137</b>	<b>7,003,853</b>	<b>3,052,790</b>	<b>295,883</b>	<b>144,375,415</b>	<b>1,441,101</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(1,019)</b>	<b>13,724</b>	<b>(476,158)</b>	<b>76,823</b>	<b>385,102</b>	<b>(251,163)</b>	<b>17,996,957</b>	<b>7,750,703</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	2,800,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	590,000	—	925,783	—	—	—
Other Financing (Uses)	—	—	4,060	—	593,335	—	466,970	19,317,707	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	2,800,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(4,060)</b>	<b>—</b>	<b>(3,335)</b>	<b>—</b>	<b>458,813</b>	<b>(19,317,707)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,019)</b>	<b>\$9,664</b>	<b>\$(476,158)</b>	<b>\$73,488</b>	<b>\$385,102</b>	<b>\$207,650</b>	<b>\$(1,320,750)</b>	<b>\$7,750,703</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Clara County Financing Authority	Santa Clara County Open-Space Authority	Santa Clara County Public Facilities Corporation	Santa Clara County Schools Insurance Group	Santa Clara County Vector Control District	Santa Clara Valley Water District	Santa Clarita Watershed Recreation and Conservation Authority	Santa Cruz Consolidated Emergency Communication Center	Santa Cruz County Fire Agencies Insurance Group	Santa Cruz County Flood Control District
	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Self Insurance	Pest Control	Flood Control and Water Conservation	Recreation and Park	Governmental Services	Self Insurance	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$38,919,430	\$—	\$—	\$—	\$1,184,949
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	12,120,447	—	—	—	19,161,475	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	368,142	—	486,285	43,122	11,896,875	6,833	17,734	41,929	74,846
Rents, Concessions, and Royalties	—	—	—	—	—	1,101,817	—	87,974	—	—
<b>Intergovernmental</b>										
Federal	—	52,505	—	—	—	334,596	—	—	—	—
State	—	250,000	—	—	—	5,184,856	—	—	—	68,731
Other Governmental Agencies	—	—	—	—	—	8,220,709	—	3,513,297	—	68,285
Charges for Current Services	—	—	—	—	2,617,388	—	—	465,884	—	1,625,314
Self Insurance Contributions and Claim Adjustments	—	—	—	21,923,454	—	—	—	—	1,019,203	—
Other Revenues	—	15,991	—	125,950	789	26,604,090	—	220,873	—	76,829
<b>Total Revenues</b>	<b>—</b>	<b>12,807,085</b>	<b>—</b>	<b>22,535,689</b>	<b>2,661,299</b>	<b>111,423,848</b>	<b>6,833</b>	<b>4,305,762</b>	<b>1,061,132</b>	<b>3,098,954</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	456,752	—	479,793	2,024,073	42,989,719	—	3,850,020	—	—
Services and Supplies	—	396,768	—	17,304,311	849,404	24,792,739	—	683,511	996,030	2,184,694
Self Insurance - Claims Paid	—	—	—	6,193,642	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	240,000	—	—	—	—
Interest Expense	—	—	—	—	—	6,828	—	—	—	—
Fixed Assets	—	5,752,455	—	—	—	38,193,263	4,915,025	46,233	—	688,583
Other Expenditures	—	517,735	—	—	—	—	300,000	—	62,529	418,237
<b>Total Expenditures</b>	<b>—</b>	<b>7,123,710</b>	<b>—</b>	<b>23,977,746</b>	<b>2,873,477</b>	<b>106,222,549</b>	<b>5,215,025</b>	<b>4,579,764</b>	<b>1,058,559</b>	<b>3,291,514</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>5,683,375</b>	<b>—</b>	<b>(1,442,057)</b>	<b>(212,178)</b>	<b>5,201,299</b>	<b>(5,208,192)</b>	<b>(274,002)</b>	<b>2,573</b>	<b>(192,560)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	139,855,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	2,561,807	—	1,536,551	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	14,999,167	—	—	—	178,160
Operating Transfers Out	139,855,000	—	20,425	—	—	17,966,243	—	—	—	178,160
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(2,561,807)</b>	<b>(20,425)</b>	<b>(1,536,551)</b>	<b>—</b>	<b>(2,967,076)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$3,121,568</b>	<b>\$(20,425)</b>	<b>\$(2,978,608)</b>	<b>\$(212,178)</b>	<b>\$2,234,223</b>	<b>\$(5,208,192)</b>	<b>\$(274,002)</b>	<b>\$2,573</b>	<b>\$(192,560)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Cruz County Library Financing Authority	Santa Cruz County Resource Conservation District	Santa Cruz County Schools Health Insurance Group	Santa Cruz-San Benito County Schools Insurance Group	Santa Margarita - San Luis Rey Watershed Planning Agency Local and Regional Planning or Development	Santa Margarita Cemetery District	Santa Margarita Fire Protection	Santa Maria Cemetery District	Santa Maria Valley Water Conservation District	Santa Rosa Community Services District
	Governmental Services	Resource Conservation	Self Insurance	Self Insurance		Cemetery	Fire Protection	Cemetery	Flood Control and Water Conservation	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$51,998	\$—	\$—	\$—	\$19,298	\$56,725	\$362,708	\$418,245	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	320,644	1,541,637
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	(33)	(99)	(676)	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	31,205
Fines, Forfeits, and Penalties	—	—	—	—	—	218	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,609	3,393	88,890	37,925	1,309	349	1,069	77,627	58,817	49,968
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	327	—	—
State	—	215	—	—	—	256	820	4,289	1,520	—
Other Governmental Agencies	12,561,991	—	—	—	—	—	—	—	2,027	—
Charges for Current Services	—	—	—	—	—	2,982	—	515,542	—	—
Self Insurance Contributions and Claim Adjustments	—	—	24,469,699	8,863,938	—	—	—	—	—	—
Other Revenues	—	685,388	—	—	—	450	966	40,499	—	19,548
<b>Total Revenues</b>	<b>12,571,600</b>	<b>740,994</b>	<b>24,558,589</b>	<b>8,901,863</b>	<b>1,309</b>	<b>23,520</b>	<b>59,481</b>	<b>1,000,316</b>	<b>801,253</b>	<b>1,642,358</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	283,635	—	—	—	9,310	16,489	559,837	78,505	422,839
Services and Supplies	—	387,374	11,514,410	13,192,146	—	16,851	23,017	155,474	401,570	1,091,971
Self Insurance - Claims Paid	—	—	14,564,182	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	2,879	—	—	—
Interest Expense	—	—	—	—	—	—	5,218	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	21,296
Other Expenditures	12,526,026	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>12,526,026</b>	<b>671,009</b>	<b>26,078,592</b>	<b>13,192,146</b>	<b>—</b>	<b>26,161</b>	<b>47,603</b>	<b>715,311</b>	<b>480,075</b>	<b>1,536,106</b>
<b>Revenues Over (Under) Expenditures</b>	<b>45,574</b>	<b>69,985</b>	<b>(1,520,003)</b>	<b>(4,290,283)</b>	<b>1,309</b>	<b>(2,641)</b>	<b>11,878</b>	<b>285,005</b>	<b>321,178</b>	<b>106,252</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	1,950,389	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,950,389)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$45,574</b>	<b>\$69,985</b>	<b>\$(1,520,003)</b>	<b>\$(4,290,283)</b>	<b>\$1,309</b>	<b>\$(2,641)</b>	<b>\$11,878</b>	<b>\$(1,665,384)</b>	<b>\$321,178</b>	<b>\$106,252</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Santa Ynez River Water Conservation District	Santiago Library System	Saratoga Cemetery District	Saratoga Fire Protection District	Schell-Vista Fire Protection District	School Alliance for Workers Compensation Excess Self-Funded Joint Powers Authority Self Insurance	School Employee Benefits Association (SEBA) Self Insurance	School Employees Trust-Tulare Self Insurance	School Insurance Group-Placer and Nevada Counties Self Insurance	School Project for Utility Rate Reduction (SPURR) Governmental Services
	Flood Control and Water Conservation	Library Services	Cemetery	Fire Protection	Fire Protection	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$149,845	\$—	\$422,896	\$3,443,859	\$368,584	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	155,851	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,054	—	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	24,506	1,101	84,637	17,174	9,713	367,733	45,548	7,307	585,654	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	270,279	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,663	169,756	3,853	32,302	5,235	—	—	—	—	—
Other Governmental Agencies	—	14,593	—	—	387,875	—	—	—	—	414,000
Charges for Current Services	270,865	—	104,675	16,857	32,082	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	20,160,880	9,808,084	590,943	50,029,218	—
Other Revenues	17	—	—	117,413	—	—	—	4,811	441,550	11,000
<b>Total Revenues</b>	<b>446,896</b>	<b>185,450</b>	<b>616,061</b>	<b>3,629,659</b>	<b>959,340</b>	<b>20,528,613</b>	<b>9,853,632</b>	<b>603,061</b>	<b>51,326,701</b>	<b>425,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	89,263	—	156,621	3,339,304	19,462	—	—	—	366,143	—
Services and Supplies	196,882	185,450	123,026	447,657	262,513	(2,006,924)	1,491,555	553,498	379,093	—
Self Insurance - Claims Paid	—	—	—	—	—	3,204,250	10,695,342	3,685	24,249,641	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	124,250	—	—	—	—	—
Interest Expense	—	—	—	—	113,165	—	—	—	—	—
Fixed Assets	—	—	4,009	163,531	486,550	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	30,400,553	463,000
<b>Total Expenditures</b>	<b>286,145</b>	<b>185,450</b>	<b>283,656</b>	<b>3,950,492</b>	<b>1,005,940</b>	<b>1,197,326</b>	<b>12,186,897</b>	<b>557,183</b>	<b>55,395,430</b>	<b>463,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>160,751</b>	<b>—</b>	<b>332,405</b>	<b>(320,833)</b>	<b>(46,600)</b>	<b>19,331,287</b>	<b>(2,333,265)</b>	<b>45,878</b>	<b>(4,068,729)</b>	<b>(38,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	180,000	200,000	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(180,000)</b>	<b>(200,000)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$160,751</b>	<b>\$—</b>	<b>\$152,405</b>	<b>\$(520,833)</b>	<b>\$(46,600)</b>	<b>\$19,331,287</b>	<b>\$(2,333,265)</b>	<b>\$45,878</b>	<b>\$(4,068,729)</b>	<b>\$(38,000)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	School Projects Financing Corporation of Sacramento County Financing or Constructing Facilities	Schools Excess Liability Fund	Schools Insurance Authority	Schools Insurance Group, Northern Alliance	Schools Linked For Insurance Management	Schools Self Insurance of Contra Costa County	Schwartz-Baize Lighting District	Scott Valley Fire Protection District	Scotts Valley Fire Protection District	Self Insurance Program for Employees
		Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Lighting and Lighting Maintenance	Fire Protection	Fire Protection	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$61,850	\$3,703,712	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	93	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	254	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	69,608	5,794,942	567,575	2,856	340,982	87,595	1	1,279	15,280	302,841
Rents, Concessions, and Royalties	—	16,041	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	6,030	—	—
State	—	—	—	—	—	—	—	6,119	50,714	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	427,583	443,064
Charges for Current Services	—	—	—	—	—	—	—	—	98,364	—
Self Insurance Contributions and Claim Adjustments	—	(18,791,490)	29,809,958	4,251,834	14,781,941	13,577,868	—	—	—	6,141,640
Other Revenues	—	11,693,966	36,139	—	—	—	—	123	10,256	—
<b>Total Revenues</b>	<b>69,608</b>	<b>(1,286,541)</b>	<b>30,413,672</b>	<b>4,254,690</b>	<b>15,122,923</b>	<b>13,665,463</b>	<b>94</b>	<b>75,655</b>	<b>4,305,909</b>	<b>6,887,545</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	488,437	2,895,335	—	—	—	—	21,469	3,068,169	298,559
Services and Supplies	374,210	6,575,152	709,951	3,863,120	1,064,391	—	82	40,183	494,341	149,071
Self Insurance - Claims Paid	—	—	33,999,717	816,376	11,238,717	12,373,674	—	—	—	4,630,425
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	570,363	—
Interest Expense	226,497	—	—	—	—	—	—	—	—	—
Fixed Assets	—	274,672	—	—	—	—	—	—	362,093	—
Other Expenditures	—	7,972,000	—	—	8,403,366	1,632,497	—	—	—	130,122
<b>Total Expenditures</b>	<b>600,707</b>	<b>15,310,261</b>	<b>37,605,003</b>	<b>4,679,496</b>	<b>20,706,474</b>	<b>14,006,171</b>	<b>82</b>	<b>61,652</b>	<b>4,494,966</b>	<b>5,208,177</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(531,099)</b>	<b>(16,596,802)</b>	<b>(7,191,331)</b>	<b>(424,806)</b>	<b>(5,583,551)</b>	<b>(340,708)</b>	<b>12</b>	<b>14,003</b>	<b>(189,057)</b>	<b>1,679,368</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	8,690,000	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	497,000	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	5,906,026	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	586,831	—
Operating Transfers Out	—	—	—	—	—	—	—	—	586,831	—
<b>Total Other Financing Sources (Uses)</b>	<b>8,690,000</b>	<b>—</b>	<b>(5,906,026)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>497,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,158,901</b>	<b>\$(16,596,802)</b>	<b>\$(13,097,357)</b>	<b>\$(424,806)</b>	<b>\$(5,583,551)</b>	<b>\$(340,708)</b>	<b>\$12</b>	<b>\$14,003</b>	<b>\$307,943</b>	<b>\$1,679,368</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Self-Insurance Program for Imperial County	Self-Insurance Risk Management Authority	Self-Insurance Risk Management Authority	Self-Insurance Risk Management Authority II for Liability and Property Protection	Self-Insurance Risk Management Authority III - Employee Benefits	Self-Insured Schools of California Health and Welfare Benefits Program	Self-Insured Schools of California SISC I - Workers Compensation Self Insurance	Self-Insured Schools of California SISC II - Liability and Property Self Insurance	Selma Cemetery District	Sequoia Drainage Maintenance (San Mateo)
	Self Insurance	Governmental Services	Self Insurance	Property Protection Self Insurance	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Cemetery	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$96,520	\$1,158
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	6
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	110,025	26,135	—	211,822	42,643	931,235	1,577,492	891,356	110,393	1,019
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	2,705	11
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	12,352,958	—	—	—	—	112,076	—	254,433	—
Self Insurance Contributions and Claim Adjustments	—	—	—	601,631	4,571,647	389,645,764	13,744,656	10,920,573	—	—
Other Revenues	—	—	—	—	—	7,000,014	—	—	28	—
<b>Total Revenues</b>	<b>110,025</b>	<b>12,379,093</b>	<b>—</b>	<b>813,453</b>	<b>4,614,290</b>	<b>397,577,013</b>	<b>15,434,224</b>	<b>11,811,929</b>	<b>464,079</b>	<b>2,194</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	1,785,055	1,963,981	1,598,004	237,636	—
Services and Supplies	24,616	13,906,968	—	1,553,718	440,499	75,109,812	1,544,088	4,989,609	122,868	112
Self Insurance - Claims Paid	—	—	252,922	476,689	4,284,782	313,375,308	11,224,551	6,073,913	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	21,615	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>24,616</b>	<b>13,906,968</b>	<b>252,922</b>	<b>2,030,407</b>	<b>4,725,281</b>	<b>390,270,175</b>	<b>14,732,620</b>	<b>12,661,526</b>	<b>382,119</b>	<b>112</b>
<b>Revenues Over (Under) Expenditures</b>	<b>85,409</b>	<b>(1,527,875)</b>	<b>(252,922)</b>	<b>(1,216,954)</b>	<b>(110,991)</b>	<b>7,306,838</b>	<b>701,604</b>	<b>(849,597)</b>	<b>81,960</b>	<b>2,082</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	252,922	—	—	—	—	—	—	—
Operating Transfers Out	—	252,922	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(252,922)</b>	<b>252,922</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$85,409</b>	<b>\$(1,780,797)</b>	<b>\$—</b>	<b>\$(1,216,954)</b>	<b>\$(110,991)</b>	<b>\$7,306,838</b>	<b>\$701,604</b>	<b>\$(849,597)</b>	<b>\$81,960</b>	<b>\$2,082</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sequoia Healthcare District	Sequoia Memorial District	Serra Cooperative Library System	Shadow Lane Community Services District	Shafter Recreation and Park District	Shandon Cemetery District	Shasta Avenue Maintenance District (San Joaquin)	Shasta Community Services District	Shasta County Air Pollution Control	Shasta County Water Agency
	Health	Memorial	Library Services	Streets and Roads - Construction and Maintenance	Recreation and Park	Cemetery	Lighting and Lighting Maintenance	Fire Protection	Air Pollution Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,235,410	\$12,264	\$—	\$1,233	\$210,614	\$10,317	\$2,716	\$106,286	\$—	\$97,841
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	600	—	—	1,575	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	18,668	—	—	21	11,476	(15)	(1)	—	—	216
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	214,709	—
Fines, Forfeits, and Penalties	—	—	—	—	112	—	—	—	8,400	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,062,504	2,929	1,880	195	2,528	546	213	960	18,472	3,277
Rents, Concessions, and Royalties	1,662,103	3,100	—	—	—	—	—	—	75	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	136,364	—	—	—	4,900	—
State	54,922	268	249,908	22	9,777	131	54	2,944	488,000	4,332
Other Governmental Agencies	—	—	83,457	—	(10,058)	—	—	—	—	—
Charges for Current Services	—	—	—	—	60,834	4,666	—	—	131,470	276,504
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4,278	—	—	—	—	18,424	144	3,954
<b>Total Revenues</b>	<b>11,033,607</b>	<b>18,561</b>	<b>339,523</b>	<b>2,071</b>	<b>421,647</b>	<b>15,645</b>	<b>4,557</b>	<b>128,614</b>	<b>866,170</b>	<b>386,124</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	244,536	—	182,147	6,715	—	30,512	386,159	—
Services and Supplies	522,501	7,583	93,038	352	239,818	3,591	5,292	1,162	227,634	286,571
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	7,660	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	31,889	—	—
Other Expenditures	3,362,523	—	—	—	—	—	—	60,180	1,794,354	—
<b>Total Expenditures</b>	<b>3,885,024</b>	<b>7,583</b>	<b>337,574</b>	<b>352</b>	<b>421,965</b>	<b>10,306</b>	<b>5,292</b>	<b>131,403</b>	<b>2,408,147</b>	<b>286,571</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,148,583</b>	<b>10,978</b>	<b>1,949</b>	<b>1,719</b>	<b>(318)</b>	<b>5,339</b>	<b>(735)</b>	<b>(2,789)</b>	<b>(1,541,977)</b>	<b>99,553</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	8,284	2,755	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,284</b>	<b>2,755</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,148,583</b>	<b>\$10,978</b>	<b>\$1,949</b>	<b>\$1,719</b>	<b>\$(318)</b>	<b>\$5,339</b>	<b>\$(735)</b>	<b>\$5,495</b>	<b>\$(1,539,222)</b>	<b>\$99,553</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Shasta Lake Fire Protection District	Shasta Mosquito and Vector Control District	Shasta Valley Cemetery District	Shasta Valley Resource Conservation District	Shasta-Trinity School Insurance Group	Shaws Flat-Springfield Cemetery District	Shiloh Cemetery District	Shippee French Camp Homesites Maintenance District (San Joaquin)	Showcase Community Services District	Sierra - Sacramento Valley Emergency Medical Services Agency
	Fire Protection	Pest Control	Cemetery	Resource Conservation	Self Insurance	Cemetery	Cemetery	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Ambulance Service
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$361,654	\$724,597	\$57,765	\$—	\$—	\$3,359	\$222,251	\$1,087	\$8,529	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	288	17,075	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	868	1,716	231	—	—	5	—	—	213	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,332	43,437	6,657	695	59,002	1,741	7,695	79	38	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	12,400	—	—	—	—	—	139,879
State	11,154	20,000	1,797	129,973	—	75	3,377	21	152	357,689
Other Governmental Agencies	312,689	—	—	—	—	—	—	—	—	—
Charges for Current Services	24,821	541,043	—	—	4,675,798	—	17,293	—	—	469,847
Self Insurance Contributions and Claim Adjustments	—	—	—	—	3,508,754	—	—	—	—	—
Other Revenues	4,371	17,196	61,101	—	—	100	38,803	—	—	270,952
<b>Total Revenues</b>	<b>721,889</b>	<b>1,347,989</b>	<b>127,551</b>	<b>143,068</b>	<b>8,243,554</b>	<b>5,280</b>	<b>289,419</b>	<b>1,475</b>	<b>26,007</b>	<b>1,238,367</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	564,377	887,834	66,409	11,570	—	—	184,454	—	913	398,563
Services and Supplies	118,184	397,192	41,679	92,682	5,006,342	732	66,797	1,262	14,351	775,020
Self Insurance - Claims Paid	—	—	—	—	3,218,901	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	589	—	—	—	—	—	16,000	—	5,578	—
Interest Expense	—	—	—	—	—	—	2,762	—	422	—
Fixed Assets	40,959	52,296	11,772	8,307	—	—	10,160	—	—	—
Other Expenditures	923	—	—	—	121,169	—	—	—	—	—
<b>Total Expenditures</b>	<b>725,032</b>	<b>1,337,322</b>	<b>119,860</b>	<b>112,559</b>	<b>8,346,412</b>	<b>732</b>	<b>280,173</b>	<b>1,262</b>	<b>21,264</b>	<b>1,173,583</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,143)</b>	<b>10,667</b>	<b>7,691</b>	<b>30,509</b>	<b>(102,858)</b>	<b>4,548</b>	<b>9,246</b>	<b>213</b>	<b>4,743</b>	<b>64,784</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	250	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	11,837	—	35,000	—	—	—	—	—	—	—
Operating Transfers Out	11,837	—	35,000	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>250</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,893)</b>	<b>\$10,667</b>	<b>\$7,691</b>	<b>\$30,509</b>	<b>\$(102,858)</b>	<b>\$4,548</b>	<b>\$9,246</b>	<b>\$213</b>	<b>\$4,743</b>	<b>\$64,784</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sierra Cedars Community Services District	Sierra City Fire Protection District	Sierra County Fire Protection District No. 1	Sierra Economic Development District	Sierra Oaks Community Services District	Sierra Valley Fire Protection District	Sierra Vista Lighting District	Silicon Valley Animal Control Authority	Silicon Valley Library System	Silva Gardens Lighting Maintenance District (San Joaquin) Lighting and Lighting Maintenance
	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Fire Protection	Lighting and Lighting Maintenance	Animal Control	Library Services	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,610	\$57,420	\$76,750	\$—	\$4,900	\$19,329	\$2,735	\$—	\$—	\$1,018
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	364
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,068	—	—	—	99	18	6	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	95,281	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,538	2,700	1,844	63,703	567	251	451	14,899	13,706	90
Rents, Concessions, and Royalties	—	600	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	551,831	—	—	—	—	—	—
State	423	3,535	1,177	37,081	86	478	77	—	144,474	20
Other Governmental Agencies	—	—	—	—	—	—	—	—	7,741	—
Charges for Current Services	—	6,728	—	294,754	—	—	—	1,818,330	197,465	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	98,451	122,485	882	371,661	—	545	—	5,790	240,032	—
<b>Total Revenues</b>	<b>104,090</b>	<b>193,468</b>	<b>80,653</b>	<b>1,319,030</b>	<b>5,652</b>	<b>20,621</b>	<b>3,269</b>	<b>1,934,300</b>	<b>603,418</b>	<b>1,492</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	3,057	—	249,794	—	—	—	715,079	—	—
Services and Supplies	97,962	39,481	44,108	748,627	6	22,001	1,284	999,815	388,633	1,639
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	17,054	—	—	—	—	—	—
Fixed Assets	—	99,229	—	—	—	233	—	39,360	460	—
Other Expenditures	—	—	—	270,853	—	—	—	—	245,148	—
<b>Total Expenditures</b>	<b>97,962</b>	<b>141,767</b>	<b>44,108</b>	<b>1,286,328</b>	<b>6</b>	<b>22,234</b>	<b>1,284</b>	<b>1,754,254</b>	<b>634,241</b>	<b>1,639</b>
<b>Revenues Over (Under) Expenditures</b>	<b>6,128</b>	<b>51,701</b>	<b>36,545</b>	<b>32,702</b>	<b>5,646</b>	<b>(1,613)</b>	<b>1,985</b>	<b>180,046</b>	<b>(30,823)</b>	<b>(147)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	6,128	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(6,128)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$51,701</b>	<b>\$36,545</b>	<b>\$32,702</b>	<b>\$5,646</b>	<b>\$(1,613)</b>	<b>\$1,985</b>	<b>\$180,046</b>	<b>\$(30,823)</b>	<b>\$(147)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Silver Creek Drainage District (Fresno)	Silverado - Modjeska Recreation and Park District	Silverado Community Services District	Silverado Community Services District	Silverado Community Services District	Silveyville Cemetery District	Simi Valley Lighting Maintenance (Ventura)	Siskiyou Association of Governmental Entities	Siskiyou County Air Pollution Control	Siskiyou County Flood Control and Water Conservation District
	Drainage and Drainage Maintenance	Recreation and Park	Lighting and Lighting Maintenance	Police Protection and Personal Safety	Streets and Roads - Construction and Maintenance	Cemetery	Lighting and Lighting Maintenance	Local and Regional Planning or Development	Air Pollution Control	Flood Control and Water Conservation
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$53,023	\$—	\$—	\$—	\$233,676	\$1,626,018	\$—	\$—	\$25,471
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	30,589	12,657	62,230	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	445	—	—	—	159
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	18,081	54,342
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	42,969	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	329	2,127	342	141	695	38,099	170,945	74	398	4,646
Rents, Concessions, and Royalties	—	479	—	—	—	1,465	—	—	—	152,971
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	4,600	—
State	—	408	—	—	—	3,951	25,000	—	119,506	75,227
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	186,218	—	—	—	57,618	20,225	—	198,717	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	13,691	127	53	258	76,695	103,883	2,595	122,272	1,387
<b>Total Revenues</b>	<b>329</b>	<b>255,946</b>	<b>31,058</b>	<b>12,851</b>	<b>63,183</b>	<b>411,949</b>	<b>1,946,071</b>	<b>2,669</b>	<b>506,543</b>	<b>314,203</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	146,486	—	—	—	182,679	—	—	—	—
Services and Supplies	5,165	90,306	24,744	10,239	50,340	54,200	1,470,352	1	500,983	216,889
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	38,779	—	—	—	96,219	—	—	—	48,412
Other Expenditures	—	—	—	—	—	1,172	108,371	—	6,711	44,553
<b>Total Expenditures</b>	<b>5,165</b>	<b>275,571</b>	<b>24,744</b>	<b>10,239</b>	<b>50,340</b>	<b>334,270</b>	<b>1,578,723</b>	<b>1</b>	<b>507,694</b>	<b>309,854</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(4,836)</b>	<b>(19,625)</b>	<b>6,314</b>	<b>2,612</b>	<b>12,843</b>	<b>77,679</b>	<b>367,348</b>	<b>2,668</b>	<b>(1,151)</b>	<b>4,349</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	30,657	12,686	62,371	—	—	—	—	—
Operating Transfers Out	—	—	30,657	12,686	62,371	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(4,836)</b>	<b>\$(19,625)</b>	<b>\$6,314</b>	<b>\$2,612</b>	<b>\$12,843</b>	<b>\$77,679</b>	<b>\$367,348</b>	<b>\$2,668</b>	<b>\$(1,151)</b>	<b>\$4,349</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Siskiyou County Schools Dental Insurance Group Joint Powers Authority Self Insurance	Siskiyou Resource Conservation District  Resource Conservation	Ski Town II Permanent Road Division  Streets and Roads - Construction and Maintenance	Sleepy Hollow Fire Protection District  Fire Protection	Sloughhouse Resource Conservation District  Resource Conservation	Small Cities Organized Risk Effort  Self Insurance	Smartville Cemetery District  Cemetery	Smartville Fire Protection District  Fire Protection	Smith River Cemetery District  Cemetery	Smith River Fire Protection District  Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$681,279	\$15,387	\$—	\$536	\$15,230	\$—	\$143,414
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	4,892	—	—	—	—	29,869	—	41,065
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	1,153	78	—	—	1,183	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,724	1,208	431	28,867	2,900	157,802	312	5,374	705	2,769
Rents, Concessions, and Royalties	—	—	—	—	6,000	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	298,013	—	—	—	—	—	23,104	—	37,323
State	—	606,942	—	7,010	343	—	13	14,936	173	7,973
Other Governmental Agencies	—	—	(15)	—	65	—	150	—	—	—
Charges for Current Services	—	—	—	16,926	—	—	—	—	5,260	—
Self Insurance Contributions and Claim Adjustments	1,879,382	—	—	—	—	3,152,171	—	—	—	—
Other Revenues	—	7,201	—	—	441,134	113,089	—	—	100	1,426
<b>Total Revenues</b>	<b>1,886,106</b>	<b>913,364</b>	<b>5,308</b>	<b>735,235</b>	<b>465,907</b>	<b>3,423,062</b>	<b>1,011</b>	<b>89,696</b>	<b>6,238</b>	<b>233,970</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	180,365	—	—	47,119	—	—	—	1,952	40,654
Services and Supplies	174,489	625,239	4,579	515,848	391,133	—	122	33,140	5,340	131,502
Self Insurance - Claims Paid	1,740,293	—	—	—	—	1,299,910	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	17,855	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	742,452	—	—	—	—
<b>Total Expenditures</b>	<b>1,914,782</b>	<b>805,604</b>	<b>4,579</b>	<b>533,703</b>	<b>438,252</b>	<b>2,042,362</b>	<b>122</b>	<b>33,140</b>	<b>7,292</b>	<b>172,156</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(28,676)</b>	<b>107,760</b>	<b>729</b>	<b>201,532</b>	<b>27,655</b>	<b>1,380,700</b>	<b>889</b>	<b>56,556</b>	<b>(1,054)</b>	<b>61,814</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	49,537	—	—	—	—	—	—	—	—
Operating Transfers Out	—	49,537	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(28,676)</b>	<b>\$107,760</b>	<b>\$729</b>	<b>\$201,532</b>	<b>\$27,655</b>	<b>\$1,380,700</b>	<b>\$889</b>	<b>\$56,556</b>	<b>\$(1,054)</b>	<b>\$61,814</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Snelling Cemetery District	Solano Animal Control Authority	Solano County Mosquito Abatement District No. 1	Solano County Water Agency	Solano Resource Conservation District	Soledad Cemetery District	Soledad Community Health Care District	Soledad-Mission Recreation and Park District	Sonoma County Agricultural Preservation and Open Space District Recreation and Park	Sonoma County Library
	Cemetery	Animal Control	Pest Control	Flood Control and Water Conservation	Resource Conservation	Cemetery	Health	Recreation and Park		Library Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,675	\$—	\$1,074,258	\$498,535	\$76,146	\$32,275	\$111,346	\$140,899	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	28,865	—	—	—	—	—	9,740,216
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	10	—	—	—	209	391	1,231	2,443	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	576,438
<b>Revenue From Use of Money and Property</b>										
Interest Income	996	989	29,051	14,544	2,818	1,977	9,762	212	69,624	194,545
Rents, Concessions, and Royalties	—	—	7,640	—	—	—	—	6,936	1,490	3,244
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	152	—	24,010	12,069	77,141	310	1,112	28,536	—	—
Other Governmental Agencies	—	—	119,883	—	76,360	—	—	—	2,750,923	965,791
Charges for Current Services	1,550	491,483	54,673	—	10,195	52,700	—	78,663	—	108,434
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	14,733	113,294	6,484	—	—	528	1,881	340,295
<b>Total Revenues</b>	<b>10,383</b>	<b>492,472</b>	<b>1,324,248</b>	<b>667,307</b>	<b>249,353</b>	<b>87,653</b>	<b>123,451</b>	<b>258,217</b>	<b>2,823,918</b>	<b>11,928,963</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	646	—	763,366	—	102,509	40,325	—	111,919	1,134,920	7,104,702
Services and Supplies	11,913	484,709	122,663	430,896	128,500	30,650	54,144	115,330	1,299,485	3,834,429
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	4,405	—	—	—	—
Interest Expense	—	—	—	—	—	1,188	338	—	—	—
Fixed Assets	—	—	10,479	—	—	492	—	15,132	—	261,274
Other Expenditures	—	—	303,906	—	395	—	—	—	—	—
<b>Total Expenditures</b>	<b>12,559</b>	<b>484,709</b>	<b>1,200,414</b>	<b>430,896</b>	<b>231,404</b>	<b>77,060</b>	<b>54,482</b>	<b>242,381</b>	<b>2,434,405</b>	<b>11,200,405</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,176)</b>	<b>7,763</b>	<b>123,834</b>	<b>236,411</b>	<b>17,949</b>	<b>10,593</b>	<b>68,969</b>	<b>15,836</b>	<b>389,513</b>	<b>728,558</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	147,464	—	10,416	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	16,700	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	11,785
Operating Transfers Out	—	—	—	19,527	—	—	—	—	—	11,785
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(19,527)</b>	<b>—</b>	<b>—</b>	<b>147,464</b>	<b>—</b>	<b>(6,284)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,176)</b>	<b>\$7,763</b>	<b>\$123,834</b>	<b>\$216,884</b>	<b>\$17,949</b>	<b>\$10,593</b>	<b>\$216,433</b>	<b>\$15,836</b>	<b>\$383,229</b>	<b>\$728,558</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sonoma County Open Space Authority	Sonoma County Water Agency	Sotoyome Resource Conservation District	South Bay Area Schools Insurance Authority	South Bay Regional Public Communications Authority	South Coast Air Quality Management District	South Coast Air Quality Management District Building Corporation	South Coast Fire Protection District	South Coast Water District	South County Fire Protection Authority
	Local and Regional Planning or Development	Flood Control and Water Conservation	Resource Conservation	Self Insurance	Governmental Services	Air Pollution Control	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$9,642,772	\$27,738	\$—	\$—	\$—	\$—	\$81,544	\$—	\$—
Voter Approved Taxes	—	3,276,666	—	—	—	—	—	—	—	—
Property Assessments	—	1,724,052	—	—	—	—	—	74,458	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	53,069	—	—	—	—	—	3,382	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	73,707,071	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	5,795,147	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,050,038	1,074,531	3,291	83,493	22,462	6,384,743	61,569	235	—	27,717
Rents, Concessions, and Royalties	—	3,477	—	—	—	348,743	2,011,000	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	120,340	—	—	6,005,869	—	—	—	—
State	—	259,411	296,613	—	125,247	11,061,086	—	2,414	—	—
Other Governmental Agencies	—	40,000	118,146	—	—	—	—	—	—	9,040,000
Charges for Current Services	—	474,301	28,006	—	4,098,233	60,537,362	—	1,656	160,433	963,732
Self Insurance Contributions and Claim Adjustments	—	—	—	1,396,465	—	—	—	—	—	—
Other Revenues	16,399,538	29,947	7,907	—	140,293	14,360,143	—	—	—	35,956
<b>Total Revenues</b>	<b>18,449,576</b>	<b>16,578,226</b>	<b>602,041</b>	<b>1,479,958</b>	<b>4,386,235</b>	<b>178,200,164</b>	<b>2,072,569</b>	<b>163,689</b>	<b>160,433</b>	<b>10,067,405</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	6,075	18,364,212	211,286	—	3,785,925	66,242,716	—	52,872	76,869	8,328,328
Services and Supplies	18,133	9,077,631	470,624	1,112,758	599,690	111,357,219	—	61,439	51,595	1,558,425
Self Insurance - Claims Paid	—	—	—	148,752	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	265,000	6,025,000	4,415,000	—	—	—
Interest Expense	—	1,605,914	—	—	—	3,519,288	1,814,723	—	—	—
Fixed Assets	29,516,710	3,097,919	2,684	—	188,635	1,151,786	—	—	—	7,269
Other Expenditures	2,755,179	(21,572,690)	—	—	3,350	153,857	64,383	—	—	—
<b>Total Expenditures</b>	<b>32,296,097</b>	<b>10,572,986</b>	<b>684,594</b>	<b>1,261,510</b>	<b>4,842,600</b>	<b>188,449,866</b>	<b>6,294,106</b>	<b>114,311</b>	<b>128,464</b>	<b>9,894,022</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(13,846,521)</b>	<b>6,005,240</b>	<b>(82,553)</b>	<b>218,448</b>	<b>(456,365)</b>	<b>(10,249,702)</b>	<b>(4,221,537)</b>	<b>49,378</b>	<b>31,969</b>	<b>173,383</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	1,605,914	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	441,100	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	5,080,000	—	—	—	—	—	—	31,969	581,765
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(3,915,186)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(31,969)</b>	<b>(581,765)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(13,846,521)</b>	<b>\$2,090,054</b>	<b>\$(82,553)</b>	<b>\$218,448</b>	<b>\$(456,365)</b>	<b>\$(10,249,702)</b>	<b>\$(4,221,537)</b>	<b>\$49,378</b>	<b>\$—</b>	<b>\$(408,382)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	South Delta Water Agency  Flood Control and Water Conservation	South Fork Mosquito Abatement District Pest Control	South French Camp Maintenance (San Joaquin) Lighting and Lighting Maintenance	South Kern Cemetery District  Cemetery	South Lake County Fire Protection District Fire Protection	South Monterey County Fire Protection District Fire Protection	South Park Lighting District  Lighting and Lighting Maintenance	South Placer Fire Protection District  Fire Protection	South Santa Clara County Fire District  Fire Protection	South Santa Clara Valley Memorial District Memorial
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$19,800	\$1,823	\$58,813	\$712,147	\$129,337	\$4,042	\$4,601,951	\$2,823,820	\$70,941
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	337,891	—	450	—	—	—	—	406,020	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	2,551	—	5,239	—	2,396	3	—	—	39
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,040	548	131	11,201	15,330	11,478	1,105	53,425	33,721	5,117
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	19,693	—	10,607
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	36	1,000	14,891	1,832	57	58,906	26,339	659
Other Governmental Agencies	—	—	—	—	—	—	—	—	16,016	—
Charges for Current Services	—	—	—	188,812	854,988	—	—	331,786	131,044	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	5	—	8,548	47,806	160,511	—	161,688	26,343	—
<b>Total Revenues</b>	<b>342,931</b>	<b>22,904</b>	<b>2,440</b>	<b>273,613</b>	<b>1,645,162</b>	<b>305,554</b>	<b>5,207</b>	<b>5,633,469</b>	<b>3,057,283</b>	<b>87,363</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	13,640	—	128,229	80,678	—	—	3,878,503	—	—
Services and Supplies	394,255	10,341	2,136	84,332	1,268,923	168,177	5,756	649,742	2,720,124	86,056
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	29,724	116,940	—	—	—	—
Interest Expense	—	—	—	—	2,494	10,828	—	—	—	—
Fixed Assets	—	—	—	—	281,427	60,388	—	1,787,662	101,092	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>394,255</b>	<b>23,981</b>	<b>2,136</b>	<b>212,561</b>	<b>1,663,246</b>	<b>356,333</b>	<b>5,756</b>	<b>6,315,907</b>	<b>2,821,216</b>	<b>86,056</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(51,324)</b>	<b>(1,077)</b>	<b>304</b>	<b>61,052</b>	<b>(18,084)</b>	<b>(50,779)</b>	<b>(549)</b>	<b>(682,438)</b>	<b>236,067</b>	<b>1,307</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(51,324)</b>	<b>\$(1,077)</b>	<b>\$304</b>	<b>\$61,052</b>	<b>\$(18,084)</b>	<b>\$(50,779)</b>	<b>\$(549)</b>	<b>\$(682,438)</b>	<b>\$236,067</b>	<b>\$1,307</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	South Sonora Maintenance District (Tuolumne)	South State Cooperative Library System	South Sutter Water District	South Tulare Memorial District	South Yreka Fire Protection District	Southeast Area Animal Control Authority	Southeast Area Social Services Funding Authority (SASSFA)	Southeast Water Coalition District	Southern Alameda County Geographic Information System Authority	Southern California Intergovernmental Training and Develop Center Local and Regional Planning or Development
	Lighting and Lighting Maintenance	Library Services	Recreation and Park	Memorial	Fire Protection	Animal Control	Governmental Services	Governmental Services	Governmental Services	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,310	\$—	\$—	\$180,113	\$32,889	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	6	—	—	89	136	—	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	928,002	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,203	5,346	—	10,564	820	28,866	1,566	213	—	7,709
Rents, Concessions, and Royalties	—	—	43,834	50,296	5,850	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	98,781	50,548	—	3,830,216	—	—	—
State	84	170,180	—	3,924	26,573	—	—	—	—	—
Other Governmental Agencies	—	41,309	—	9,935	—	—	328,096	63,250	—	—
Charges for Current Services	—	—	—	—	—	2,051,508	187,337	—	—	3,824,478
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	626	3,072	—	207,093	—	173,451	14,491
<b>Total Revenues</b>	<b>6,603</b>	<b>216,835</b>	<b>43,834</b>	<b>354,328</b>	<b>119,888</b>	<b>3,008,376</b>	<b>4,554,308</b>	<b>63,463</b>	<b>173,451</b>	<b>3,846,678</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	82,793	—	2,095,775	2,427,118	—	—	469,349
Services and Supplies	1,684	194,062	—	86,847	61,009	652,245	2,040,171	58,199	139,023	2,971,894
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	56,790	—	—	—	7,681
Interest Expense	—	—	—	—	—	3,841	—	—	—	970
Fixed Assets	—	—	—	259,688	9,019	434,968	112,756	—	—	—
Other Expenditures	—	—	40,931	—	—	—	—	—	—	13,319
<b>Total Expenditures</b>	<b>1,684</b>	<b>194,062</b>	<b>40,931</b>	<b>429,328</b>	<b>70,028</b>	<b>3,243,619</b>	<b>4,580,045</b>	<b>58,199</b>	<b>139,023</b>	<b>3,463,213</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,919</b>	<b>22,773</b>	<b>2,903</b>	<b>(75,000)</b>	<b>49,860</b>	<b>(235,243)</b>	<b>(25,737)</b>	<b>5,264</b>	<b>34,428</b>	<b>383,465</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	2,903	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(2,903)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,919</b>	<b>\$22,773</b>	<b>\$—</b>	<b>\$(75,000)</b>	<b>\$49,860</b>	<b>\$(235,243)</b>	<b>\$(25,737)</b>	<b>\$5,264</b>	<b>\$34,428</b>	<b>\$383,465</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Southern California Coastal Water Research Project Authority	Southern California Community College Districts Self-Funded Insurance Authority	Southern California Schools Employee Benefit Association	Southern California Schools Regional Liability Excess Fund	Southern California Schools Risk Management	Southern Coachella Valley Community Services District	Southern Inyo Fire Protection District	Southern Marin Fire Protection District	Southern Orange County Property Liability Self-Insurance Authority	Southern Peninsula Region Insurance Group
	Governmental Services	Self Insurance	Self Insurance	Self Insurance	Self Insurance	Police Protection and Personal Safety	Fire Protection	Fire Protection	Self Insurance	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$4,418,187	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	524,322	86,438	970,851	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	8,086	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	81,270	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	33,324	2,707,853	276,007	1,503,995	787,919	19,801	442	14,402	35,631	17,840
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	80,509	—	—
<b>Intergovernmental</b>										
Federal	659,590	—	—	—	—	—	20,000	37,000	—	—
State	2,928,544	—	—	—	—	—	26,134	48,617	—	—
Other Governmental Agencies	1,989,117	—	—	—	—	—	6,841	—	—	—
Charges for Current Services	50,000	—	—	—	—	—	20,714	309,206	—	—
Self Insurance Contributions and Claim Adjustments	—	6,824,107	84,003,960	13,804,385	26,547,627	—	—	—	407,771	950,140
Other Revenues	30,798	456,540	—	—	—	192	—	—	319,024	1,737
<b>Total Revenues</b>	<b>5,691,373</b>	<b>9,988,500</b>	<b>84,279,967</b>	<b>15,308,380</b>	<b>27,335,546</b>	<b>625,585</b>	<b>160,569</b>	<b>5,886,858</b>	<b>762,426</b>	<b>969,717</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,589,920	—	—	—	—	—	—	4,715,116	—	—
Services and Supplies	2,928,558	—	10,164,128	9,908,870	10,677,736	763,972	106,385	513,438	578,912	631,454
Self Insurance - Claims Paid	—	5,099,933	74,211,191	5,147,212	19,488,360	—	—	—	393,683	238,976
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	207,302	—	—
Interest Expense	—	—	—	—	—	—	—	13,501	—	—
Fixed Assets	253,918	—	—	—	—	1,389	18,279	92,570	—	—
Other Expenditures	—	—	—	—	1,693,513	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,772,396</b>	<b>5,099,933</b>	<b>84,375,319</b>	<b>15,056,082</b>	<b>31,859,609</b>	<b>765,361</b>	<b>124,664</b>	<b>5,541,927</b>	<b>972,595</b>	<b>870,430</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(81,023)</b>	<b>4,888,567</b>	<b>(95,352)</b>	<b>252,298</b>	<b>(4,524,063)</b>	<b>(139,776)</b>	<b>35,905</b>	<b>344,931</b>	<b>(210,169)</b>	<b>99,287</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(81,023)</b>	<b>\$4,888,567</b>	<b>\$(95,352)</b>	<b>\$252,298</b>	<b>\$(4,524,063)</b>	<b>\$(139,776)</b>	<b>\$35,905</b>	<b>\$344,931</b>	<b>\$(210,169)</b>	<b>\$99,287</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Southern Sonoma County Resource Conservation District	Southern Tulare County Citrus Pest Control District	Southgate Recreation and Park District	Southwest Healthcare District	Southwest Stockton Maintenance District (San Joaquin)	Spalding Community Service District	Special District Risk Management Authority (Sacramento) Self Insurance	Special District Workers Compensation Authority Self Insurance	Special Road Maintenance No. 3  Streets and Roads - Construction and Maintenance	Spreckels Community Services District  Drainage and Drainage Maintenance
	Resource Conservation	Pest Control	Recreation and Park	Health	Lighting and Lighting Maintenance	Fire Protection				
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$39,583	\$428,705	\$2,729,406	\$49,616	\$5,056	\$—	\$—	\$—	\$1,230	\$802
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	1,828,915	—	4,721	33,886	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	2,771	(1)	—	—	—	—	15
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,270	22,342	113,314	5,410	16	2,071	849,645	125,895	108	139
Rents, Concessions, and Royalties	—	—	156,106	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	187,351	—	267,520	—	—	15,111	—	—	—	—
State	358,784	—	81,667	783	96	15,663	—	—	53	8
Other Governmental Agencies	16,965	—	2,610	—	—	—	—	—	—	—
Charges for Current Services	33,457	—	1,260,242	—	—	2,172	—	—	—	1,741
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	3,975,294	5,318,023	—	—
Other Revenues	7,222	—	185,826	—	—	8,496	110,701	—	—	9
<b>Total Revenues</b>	<b>645,632</b>	<b>451,047</b>	<b>6,625,606</b>	<b>58,580</b>	<b>9,888</b>	<b>77,399</b>	<b>4,935,640</b>	<b>5,443,918</b>	<b>1,391</b>	<b>2,714</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	197,242	—	2,658,958	—	—	13,410	—	—	—	207
Services and Supplies	317,459	438,984	1,745,626	10,943	10,539	51,271	—	—	1,235	8,336
Self Insurance - Claims Paid	—	—	—	—	—	—	1,257,655	4,392,509	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	1,329,249	—	—	—	—	—	—	—
Other Expenditures	40,500	—	—	72,106	—	—	3,171,005	831,822	—	—
<b>Total Expenditures</b>	<b>555,201</b>	<b>438,984</b>	<b>5,733,833</b>	<b>83,049</b>	<b>10,539</b>	<b>64,681</b>	<b>4,428,660</b>	<b>5,224,331</b>	<b>1,235</b>	<b>8,543</b>
<b>Revenues Over (Under) Expenditures</b>	<b>90,431</b>	<b>12,063</b>	<b>891,773</b>	<b>(24,469)</b>	<b>(651)</b>	<b>12,718</b>	<b>506,980</b>	<b>219,587</b>	<b>156</b>	<b>(5,829)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	264,244	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	761,905	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(1,026,149)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$90,431</b>	<b>\$12,063</b>	<b>\$(134,376)</b>	<b>\$(24,469)</b>	<b>\$(651)</b>	<b>\$12,718</b>	<b>\$506,980</b>	<b>\$219,587</b>	<b>\$156</b>	<b>\$(5,829)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Spreckels Community Services District	Spreckels Community Services District	Spreckels Memorial District	Spring Creek Estates Maintenance District (San Joaquin)	Springfield Meadows Community Services District	Springlake Fire Protection District	Springville Memorial District	Squaw Valley Cemetery District	Squaw Valley Public Service District	Squire Canyon Community Services District
	Fire Protection	Lighting and Lighting Maintenance	Memorial	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Memorial	Cemetery	Fire Protection	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$16,133	\$418	\$96,056	\$—	\$22,514	\$199,683	\$36,657	\$2,220	\$1,658,161	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	37,937	2,681	50,126	56,879	—	—	26,443	21,544
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	299	8	1,922	—	443	506	17	—	74	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,801	73	2,773	—	3,721	8,307	8,378	582	115,872	388
Rents, Concessions, and Royalties	—	—	20,078	—	—	—	6,175	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	157	4	964	—	404	1,243	771	42	25,009	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	35,024	909	—	—	—	—	—	4,421	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	46,798	5	8,846	—	1,275	—	153,952	1,350	5,318	—
<b>Total Revenues</b>	<b>101,212</b>	<b>1,417</b>	<b>168,576</b>	<b>2,681</b>	<b>78,483</b>	<b>266,618</b>	<b>205,950</b>	<b>8,615</b>	<b>1,830,877</b>	<b>21,932</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	4,178	108	35,309	—	1,720	—	22,473	—	995,789	—
Services and Supplies	32,559	4,350	84,563	2,681	196,269	193,692	25,403	3,745	152,794	—
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	46,160	—	—	136,381	—
Interest Expense	—	—	—	—	—	3,754	—	—	69,833	—
Fixed Assets	—	—	55,613	—	—	—	99,268	—	116,849	—
Other Expenditures	135,130	—	—	—	—	—	—	—	—	28,416
<b>Total Expenditures</b>	<b>171,867</b>	<b>4,458</b>	<b>175,485</b>	<b>2,681</b>	<b>197,989</b>	<b>243,606</b>	<b>147,144</b>	<b>3,745</b>	<b>1,471,646</b>	<b>28,416</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(70,655)</b>	<b>(3,041)</b>	<b>(6,909)</b>	<b>—</b>	<b>(119,506)</b>	<b>23,012</b>	<b>58,806</b>	<b>4,870</b>	<b>359,231</b>	<b>(6,484)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	648,390	—
Operating Transfers Out	—	—	—	—	—	—	—	—	977,618	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(329,228)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(70,655)</b>	<b>\$(3,041)</b>	<b>\$(6,909)</b>	<b>\$—</b>	<b>\$(119,506)</b>	<b>\$23,012</b>	<b>\$58,806</b>	<b>\$4,870</b>	<b>\$30,003</b>	<b>\$(6,484)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Stallion Springs Community Services District	Stallion Springs Community Services District	Stallion Springs Community Services District	Standish-Litchfield Fire Protection District	Stanislaus Consolidated Fire Protection District	Stanislaus Drug Enforcement Agency	Statewide Association of Community Colleges Self Insurance	Stinson Beach Fire Protection District	Stockton Maintenance District No. 5 (San Joaquin) Lighting and Lighting Maintenance	Stones-Bengard Community Service District
	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Fire Protection	Fire Protection	Police Protection and Personal Safety		Fire Protection		Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$215,069	\$30,649	\$105,848	\$33,532	\$1,610,103	\$—	\$—	\$274,517	\$453	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	15,727	1,992,267	—	—	—	1,590	15,418
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	309	49,399	—	—	481	—	—
Licenses, Permits, and Franchises	—	—	—	—	708	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	301,743	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	10,981	3,157	21,827	3,834	(21,250)	(4,628)	821,846	1,459	67	2,016
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	13,081	2,168	—	—	—	—	—
State	115,617	308	1,490	14,612	36,642	480,273	—	14,458	9	—
Other Governmental Agencies	—	—	—	—	1,026,897	271,644	—	21,317	—	—
Charges for Current Services	8,041	4,111	390,422	—	381,887	—	—	989	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	10,602,689	—	—	—
Other Revenues	5,151	2,954	9,936	4,470	87,461	8,609	—	—	—	730
<b>Total Revenues</b>	<b>354,859</b>	<b>41,179</b>	<b>529,523</b>	<b>85,565</b>	<b>5,166,282</b>	<b>1,057,641</b>	<b>11,424,535</b>	<b>313,221</b>	<b>2,119</b>	<b>18,164</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	278,443	13,357	90,997	7,522	4,152,742	—	—	93,556	—	1,200
Services and Supplies	76,416	27,822	522,796	88,336	1,804,304	1,108,123	10,066,870	103,968	1,796	26,538
Self Insurance - Claims Paid	—	—	—	—	—	—	1,829,969	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	149,610	—	—	62,742	—	—
Interest Expense	—	—	—	—	—	—	—	1,119	—	—
Fixed Assets	—	—	—	25,603	133,094	29,007	—	216,024	—	13,811
Other Expenditures	—	—	—	—	—	7,653	—	—	—	—
<b>Total Expenditures</b>	<b>354,859</b>	<b>41,179</b>	<b>613,793</b>	<b>121,461</b>	<b>6,239,750</b>	<b>1,144,783</b>	<b>11,896,839</b>	<b>477,409</b>	<b>1,796</b>	<b>41,549</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>—</b>	<b>(84,270)</b>	<b>(35,896)</b>	<b>(1,073,468)</b>	<b>(87,142)</b>	<b>(472,304)</b>	<b>(164,188)</b>	<b>323</b>	<b>(23,385)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	71,686	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	84,270	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>84,270</b>	<b>—</b>	<b>71,686</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(35,896)</b>	<b>\$(1,001,782)</b>	<b>\$(87,142)</b>	<b>\$(472,304)</b>	<b>\$(164,188)</b>	<b>\$323</b>	<b>\$(23,385)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Stonyford Recreation and Park District	Stonyford-Indian Valley Cemetery District	Storm Drain Maintenance District No. 1 (Glenn)	Storm Drain Maintenance District No. 1 (Stanislaus)	Storm Drain Maintenance District No. 1 (Yolo)	Storm Drain Maintenance District No. 10 (Stanislaus)	Storm Drain Maintenance District No. 2 (Stanislaus)	Storm Drain Maintenance District No. 3 (Glenn)	Storm Drain Maintenance District No. 3 (Stanislaus)	Storm Drain Maintenance District No. 4 (Contra Costa)
	Recreation and Park	Cemetery	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,079	\$191	\$498	\$19,542	\$249	\$—	\$2,820	\$—	\$9,559
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	15	—	16	27	7	—	—	—	(98)
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	133	11,532	1,283	300	230	479	117	1,652	38	—
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	1	—	—	—	—	—	—
State	—	2,016	5	11	335	6	—	59	—	222
Other Governmental Agencies	—	—	—	—	7	—	—	—	—	268
Charges for Current Services	—	1,125	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	150	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>133</b>	<b>18,917</b>	<b>1,479</b>	<b>826</b>	<b>20,141</b>	<b>741</b>	<b>117</b>	<b>4,531</b>	<b>38</b>	<b>9,951</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	750	—	—	—	—	—	—	—	—
Services and Supplies	—	22,335	126	8	16,702	4	—	2,200	—	24,025
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>—</b>	<b>23,085</b>	<b>126</b>	<b>8</b>	<b>16,702</b>	<b>4</b>	<b>—</b>	<b>2,200</b>	<b>—</b>	<b>24,025</b>
<b>Revenues Over (Under) Expenditures</b>	<b>133</b>	<b>(4,168)</b>	<b>1,353</b>	<b>818</b>	<b>3,439</b>	<b>737</b>	<b>117</b>	<b>2,331</b>	<b>38</b>	<b>(14,074)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	100,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>100,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$133</b>	<b>\$(4,168)</b>	<b>\$1,353</b>	<b>\$818</b>	<b>\$3,439</b>	<b>\$737</b>	<b>\$117</b>	<b>\$2,331</b>	<b>\$38</b>	<b>\$85,926</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Storm Drain Maintenance District No. 6 (Stanislaus)	Storm Drain Maintenance District No. 8 (Stanislaus)	Storm Drain Maintenance District No. 9 (Stanislaus)	Storm Drain Maintenance No. 2 (Monterey)	Strathmore Fire Protection District	Strawberry Fire Protection District	Strawberry Recreation and Park District	Strawberry Valley Cemetery District	Stronghold-Newell Pest Abatement District	Suburban Pines Community Services District
	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Fire Protection	Fire Protection	Recreation and Park	Cemetery	Pest Control	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,852	\$10,808	\$—	\$16,042	\$17,111	\$33,475	\$190,039	\$889	\$—	\$1,250
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	55	245	—	316	6	54	—	—	29,869	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,268	1,387	88	2,068	2,783	1,570	11,075	706	745	832
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	2	14	—	—	—	—	—	—	—	—
State	42	236	—	156	366	752	1,726	168	—	18
Other Governmental Agencies	—	—	—	—	—	613	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	754,192	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>4,219</b>	<b>12,690</b>	<b>88</b>	<b>18,582</b>	<b>20,266</b>	<b>36,464</b>	<b>957,032</b>	<b>1,763</b>	<b>30,614</b>	<b>2,101</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	2,640	5,575	647,720	—	—	—
Services and Supplies	29	212	—	22,743	4,969	13,302	401,328	1,472	9,056	121
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	10,659	—	—	—
Fixed Assets	—	—	—	—	—	—	55,099	—	39,850	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>29</b>	<b>212</b>	<b>—</b>	<b>22,743</b>	<b>7,609</b>	<b>18,877</b>	<b>1,114,806</b>	<b>1,472</b>	<b>48,906</b>	<b>121</b>
<b>Revenues Over (Under) Expenditures</b>	<b>4,190</b>	<b>12,478</b>	<b>88</b>	<b>(4,161)</b>	<b>12,657</b>	<b>17,587</b>	<b>(157,774)</b>	<b>291</b>	<b>(18,292)</b>	<b>1,980</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$4,190</b>	<b>\$12,478</b>	<b>\$88</b>	<b>\$(4,161)</b>	<b>\$12,657</b>	<b>\$17,587</b>	<b>\$(157,774)</b>	<b>\$291</b>	<b>\$(18,292)</b>	<b>\$1,980</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Suisun Fire Protection District	Suisun Resource Conservation District	Suisun-Fairfield Cemetery District	Summer Home Estates Maintenance District (San Joaquin)	Summer Home Park Maintenance District (Sonoma)	Summerland Lighting District	Summit Cemetery District	Sunnyside Maintenance District (San Joaquin)	Sunrise Recreation and Park District	Sunset Heights Community Services District
	Fire Protection	Resource Conservation	Cemetery	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Cemetery	Lighting and Lighting Maintenance	Recreation and Park	Streets and Roads - Construction and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$181,304	\$3,045	\$162,926	\$735	\$3,574	\$16,640	\$385,928	\$—	\$2,874,051	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	540	—	—	—	921	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	581	9	—	—	3	(30)	2,544	—	36,280	—
Licenses, Permits, and Franchises	1,080	149,164	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,596	5,956	21,961	255	963	4,979	43,647	—	19,223	—
Rents, Concessions, and Royalties	1,200	—	—	—	—	—	—	—	472,923	—
<b>Intergovernmental</b>										
Federal	—	131,391	—	—	—	—	—	—	649,278	—
State	9,712	203,227	4,893	15	51	196	7,933	—	1,944,395	—
Other Governmental Agencies	—	—	22,167	—	—	—	2,934	—	1,352,181	—
Charges for Current Services	11,606	38,793	91,796	—	—	—	303,633	—	2,226,444	9,700
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	22,080	592,874	73,153	—	—	—	—	—	43,784	—
<b>Total Revenues</b>	<b>229,159</b>	<b>1,124,459</b>	<b>376,896</b>	<b>1,545</b>	<b>4,591</b>	<b>21,785</b>	<b>746,619</b>	<b>921</b>	<b>9,618,559</b>	<b>9,700</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	109,452	295,384	195,557	—	—	—	493,419	—	3,644,134	—
Services and Supplies	110,134	824,425	99,434	639	3,113	5,340	140,966	921	1,495,402	5,710
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	18,337	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	40,304	27,321	—	—	—	39,084	—	2,854,679	—
Other Expenditures	22,774	2,054	34,467	—	—	—	—	—	11,899	—
<b>Total Expenditures</b>	<b>260,697</b>	<b>1,162,167</b>	<b>356,779</b>	<b>639</b>	<b>3,113</b>	<b>5,340</b>	<b>673,469</b>	<b>921</b>	<b>8,006,114</b>	<b>5,710</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(31,538)</b>	<b>(37,708)</b>	<b>20,117</b>	<b>906</b>	<b>1,478</b>	<b>16,445</b>	<b>73,150</b>	<b>—</b>	<b>1,612,445</b>	<b>3,990</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	3,990
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,990)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(31,538)</b>	<b>\$(37,708)</b>	<b>\$20,117</b>	<b>\$906</b>	<b>\$1,478</b>	<b>\$16,445</b>	<b>\$73,150</b>	<b>\$—</b>	<b>\$1,612,445</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sunset Oaks Lighting District	Superior California Economic Development District	Superior California Economic Development District	Surfside Colony Community Services District	Surfside Colony Community Services District	Surfside Colony Community Services District	Surfside Colony Storm Water Drainage District (Orange)	Surprise Valley Resource Conservation District	Susan River Fire Protection District	Sutter Basin Fire Protection District
	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Local and Regional Planning or Development	Police Protection and Personal Safety	Recreation and Park	Streets and Roads - Construction and Maintenance	Drainage and Drainage Maintenance	Resource Conservation	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$4,659	\$—	\$—	\$47,705	\$2,900	\$2,300	\$21,612	\$—	\$76,968	\$55,185
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	3,657	—	—	—	—	—	—	—	84,607	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	134	—	—	2,398	50	40	—	—	667	9
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	525	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	98	186,532	740	1,560	200	200	3,727	—	9,373	842
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	6	29,404	184,881	—	—	—	—	—	11,436	39
State	105	—	320,336	673	40	30	311	386	14,516	1,157
Other Governmental Agencies	—	—	326,574	—	—	—	—	2,923	—	—
Charges for Current Services	—	76,087	—	36,400	2,000	2,000	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	2,038	—	—	2,233	1,016	18,523	—
<b>Total Revenues</b>	<b>8,659</b>	<b>292,548</b>	<b>832,531</b>	<b>90,774</b>	<b>5,190</b>	<b>4,570</b>	<b>27,883</b>	<b>4,325</b>	<b>216,090</b>	<b>57,232</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	157,608	475,846	—	—	—	—	13,738	24,161	4,091
Services and Supplies	12,623	24,064	273,559	90,769	5,800	5,400	30,673	1,670	90,906	48,302
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	16,854	—	—	—	—	—	—	—	—
Interest Expense	—	4,371	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	8,926	3,213
Other Expenditures	—	51,705	84,716	—	—	—	—	1,742	—	—
<b>Total Expenditures</b>	<b>12,623</b>	<b>254,602</b>	<b>834,121</b>	<b>90,769</b>	<b>5,800</b>	<b>5,400</b>	<b>30,673</b>	<b>17,150</b>	<b>123,993</b>	<b>55,606</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,964)</b>	<b>37,946</b>	<b>(1,590)</b>	<b>5</b>	<b>(610)</b>	<b>(830)</b>	<b>(2,790)</b>	<b>(12,825)</b>	<b>92,097</b>	<b>1,626</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,964)</b>	<b>\$37,946</b>	<b>\$(1,590)</b>	<b>\$5</b>	<b>\$(610)</b>	<b>\$(830)</b>	<b>\$(2,790)</b>	<b>\$(12,825)</b>	<b>\$92,097</b>	<b>\$1,626</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Sutter Cemetery District	Sutter County Consolidated Street Lighting District	Sutter County Resource Conservation District	Sutter County Urban Area Residential Street Lighting Maintenance District	Sutter County Water Agency	Sutter Creek Fire Protection District	Sutter-Yuba Mosquito Abatement District	Sylvan Cemetery District	Sylvan Village Lighting District No. 2	Tahoe City Cemetery District
	Cemetery	Lighting and Lighting Maintenance	Resource Conservation	Lighting and Lighting Maintenance	Drainage and Drainage Maintenance	Fire Protection	Pest Control	Cemetery	Lighting and Lighting Maintenance	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$310,540	\$60,313	\$—	\$—	\$87,188	\$118,188	\$1,640,333	\$60,269	\$1,517	\$27,173
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	72,783	24,727	—	28,375	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	44	9	—	2,582	486	340	5,998	—	45	13
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	79,588	39,551	209	5,795	17,630	8,920	45,679	45,910	27	4,644
Rents, Concessions, and Royalties	—	—	1,125	—	—	—	26,460	—	—	—
<b>Intergovernmental</b>										
Federal	221	42	—	—	63	—	894	—	2	—
State	6,474	1,231	—	—	1,842	2,547	37,027	1,317	34	1,292
Other Governmental Agencies	—	—	—	—	59,151	—	—	—	—	—
Charges for Current Services	507,812	—	—	—	—	—	30,284	—	—	1,600
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	29,132	8,758	300,973	—	—
<b>Total Revenues</b>	<b>904,679</b>	<b>101,146</b>	<b>1,334</b>	<b>81,160</b>	<b>191,087</b>	<b>159,127</b>	<b>1,823,808</b>	<b>408,469</b>	<b>1,625</b>	<b>34,722</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	418,407	—	—	—	—	45,175	1,091,024	212,346	—	—
Services and Supplies	176,860	50,087	4,723	65,571	134,650	118,661	406,162	73,599	1,494	21,936
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	18,569	—	—	—	—
Interest Expense	—	—	—	—	—	203	—	—	—	—
Fixed Assets	181,831	—	—	—	—	—	12,250	17,040	—	—
Other Expenditures	—	—	—	—	—	—	—	12,490	—	—
<b>Total Expenditures</b>	<b>777,098</b>	<b>50,087</b>	<b>4,723</b>	<b>65,571</b>	<b>134,650</b>	<b>182,608</b>	<b>1,509,436</b>	<b>315,475</b>	<b>1,494</b>	<b>21,936</b>
<b>Revenues Over (Under) Expenditures</b>	<b>127,581</b>	<b>51,059</b>	<b>(3,389)</b>	<b>15,589</b>	<b>56,437</b>	<b>(23,481)</b>	<b>314,372</b>	<b>92,994</b>	<b>131</b>	<b>12,786</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$127,581</b>	<b>\$51,059</b>	<b>\$(3,389)</b>	<b>\$15,589</b>	<b>\$56,437</b>	<b>\$(23,481)</b>	<b>\$314,372</b>	<b>\$92,994</b>	<b>\$131</b>	<b>\$12,786</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tahoe City Public Utility District	Tahoe Paradise Resort Improvement District	Tahoe Resource Conservation District	Talega Joint Planning Authority	Talmont Resort Improvement District	Tamalpais Community Services District	Taylorville Cemetery District	Tecopa Cemetery District	Teen Center Services Authority	Tehachapi Cemetery District
	Recreation and Park	Recreation and Park	Resource Conservation	Local and Regional Planning or Development	Streets and Roads - Construction and Maintenance	Recreation and Park	Cemetery	Cemetery	Recreation and Park	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,869,591	\$—	\$74,636	\$—	\$—	\$350,633	\$6,998	\$323	\$—	\$162,844
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	167,105	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(1,360)	—	861	—	—	—	6	2	—	10,813
Licenses, Permits, and Franchises	—	—	—	143,526	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,467	3,395	641	—	—	12,756	268	151	—	10,900
Rents, Concessions, and Royalties	—	64,266	—	—	—	19,763	—	35	—	—
<b>Intergovernmental</b>										
Federal	129,887	—	506,041	—	—	—	—	—	—	—
State	3,370,111	—	1,222	—	—	2,992	289	3	—	2,147
Other Governmental Agencies	47,961	31,542	488,787	—	—	—	—	—	—	—
Charges for Current Services	331,287	—	—	12,156	68,900	84,929	—	—	272,349	74,968
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	42,164	—	8,442	—	—	—	—	—	—	92,244
<b>Total Revenues</b>	<b>5,963,213</b>	<b>99,203</b>	<b>1,080,630</b>	<b>155,682</b>	<b>68,900</b>	<b>471,073</b>	<b>7,561</b>	<b>514</b>	<b>272,349</b>	<b>353,916</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,236,245	38,839	584,832	—	39,850	179,380	5,392	—	—	119,420
Services and Supplies	745,640	35,909	429,414	155,767	23,079	167,212	2,095	413	—	90,433
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	2,475
Interest Expense	—	—	—	—	—	—	—	—	—	532
Fixed Assets	3,338,899	—	7,700	—	—	107,764	—	—	—	1,391
Other Expenditures	—	—	—	—	—	—	—	—	272,349	—
<b>Total Expenditures</b>	<b>5,320,784</b>	<b>74,748</b>	<b>1,021,946</b>	<b>155,767</b>	<b>62,929</b>	<b>454,356</b>	<b>7,487</b>	<b>413</b>	<b>272,349</b>	<b>214,251</b>
<b>Revenues Over (Under) Expenditures</b>	<b>642,429</b>	<b>24,455</b>	<b>58,684</b>	<b>(85)</b>	<b>5,971</b>	<b>16,717</b>	<b>74</b>	<b>101</b>	<b>—</b>	<b>139,665</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	25,745	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	600,000	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(574,255)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$68,174</b>	<b>\$24,455</b>	<b>\$58,684</b>	<b>\$(85)</b>	<b>\$5,971</b>	<b>\$16,717</b>	<b>\$74</b>	<b>\$101</b>	<b>\$—</b>	<b>\$139,665</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tehachapi Resource Conservation District	Tehachapi Valley Recreation and Park District	Tehama Cemetery District	Tehama County Air Pollution Control District	Tehama County Flood Control and Water Conservation District	Tehama County Mosquito and Vector Control	Tehama County Resource Conservation District	Tehama Power Authority	Telegraph Ridge Fire Protection District	Temecula Cemetery District
	Resource Conservation	Recreation and Park	Cemetery	Air Pollution Control	Flood Control and Water Conservation	Pest Control	Resource Conservation	Local and Regional Planning or Development	Fire Protection	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$5,764	\$415,623	\$12,339	\$—	\$130,315	\$222,883	\$—	\$—	\$4,502	\$292,356
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	2,205	—	—	—	—	—	4,750	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	27,490	47	—	345	6,143	—	—	135	1,640
Licenses, Permits, and Franchises	—	—	—	309,338	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	19,450	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	13,043	6,313	22,105	43,331	18,676	1,358	—	1,945	24,096
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	237	—	142,735	—	—	—
State	97	6,490	1,023	47,458	200,415	7,244	85,834	—	129	5,470
Other Governmental Agencies	—	—	—	—	—	430	—	—	—	—
Charges for Current Services	94,233	229,229	—	—	—	—	—	—	—	91,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	168,191	28,152	15	—	6,575	17,916	170	—	2,795
<b>Total Revenues</b>	<b>100,094</b>	<b>860,066</b>	<b>50,079</b>	<b>398,366</b>	<b>374,643</b>	<b>261,951</b>	<b>247,843</b>	<b>170</b>	<b>11,461</b>	<b>417,357</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	411,498	31,911	199,311	94,195	195,197	100,776	—	—	102,423
Services and Supplies	124,304	215,454	20,201	48,514	222,493	62,796	163,009	—	7,009	65,807
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	73,597	—	21,345	3,896	20,007	—	—	2,177	26,849
Other Expenditures	—	—	—	196,654	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>124,304</b>	<b>700,549</b>	<b>52,112</b>	<b>465,824</b>	<b>320,584</b>	<b>278,000</b>	<b>263,785</b>	<b>—</b>	<b>9,186</b>	<b>195,079</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(24,210)</b>	<b>159,517</b>	<b>(2,033)</b>	<b>(67,458)</b>	<b>54,059</b>	<b>(16,049)</b>	<b>(15,942)</b>	<b>170</b>	<b>2,275</b>	<b>222,278</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	4,475	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,475</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(24,210)</b>	<b>\$159,517</b>	<b>\$(2,033)</b>	<b>\$(67,458)</b>	<b>\$54,059</b>	<b>\$(11,574)</b>	<b>\$(15,942)</b>	<b>\$170</b>	<b>\$2,275</b>	<b>\$222,278</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Temecula Community Services District Lighting and Lighting Maintenance	Temecula Community Services District Recreation and Park	Temecula Community Services District Streets and Roads - Construction and Maintenance	Templeton Cemetery District Cemetery	Templeton Community Services District Drainage and Drainage Maintenance	Templeton Community Services District Fire Protection	Templeton Community Services District Governmental Services	Templeton Community Services District Lighting and Lighting Maintenance	Templeton Community Services District Recreation and Park	Tempo Park Lighting District Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$47,500	\$—	\$279,100	\$4,294	\$29,124	\$117,221	\$3,164
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	1,429,637	2,699,467	12,673	—	—	—	—	—	—	4,035
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(80)	—	—	—	—	—	6,070
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	121	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,898	14,861	561	4,649	2,919	10,403	597	322	11,486	(2)
Rents, Concessions, and Royalties	—	35,027	—	—	—	17,455	13,907	—	846	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	3
State	—	—	—	671	—	3,962	61	414	1,664	55
Other Governmental Agencies	—	2,556,392	—	—	—	—	—	—	—	46
Charges for Current Services	96,866	708,713	—	38,545	4,942	—	—	—	151,602	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	8,081	1,142	—	4,225	9,483	312,663	—	—	206,267	—
<b>Total Revenues</b>	<b>1,541,482</b>	<b>6,015,602</b>	<b>13,234</b>	<b>95,631</b>	<b>17,344</b>	<b>623,583</b>	<b>18,859</b>	<b>29,860</b>	<b>489,086</b>	<b>13,371</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	193,156	2,351,285	—	31,626	—	121,263	—	—	155,307	—
Services and Supplies	1,319,785	3,331,209	18,281	31,996	3,265	166,851	9,917	24,972	156,788	6,505
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	14,313	—	—	517	—
Interest Expense	—	—	—	—	—	6,415	—	—	—	—
Fixed Assets	—	—	—	—	—	25,720	—	—	151,583	—
Other Expenditures	—	1,858	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,512,941</b>	<b>5,684,352</b>	<b>18,281</b>	<b>63,622</b>	<b>3,265</b>	<b>334,562</b>	<b>9,917</b>	<b>24,972</b>	<b>464,195</b>	<b>6,505</b>
<b>Revenues Over (Under) Expenditures</b>	<b>28,541</b>	<b>331,250</b>	<b>(5,047)</b>	<b>32,009</b>	<b>14,079</b>	<b>289,021</b>	<b>8,942</b>	<b>4,888</b>	<b>24,891</b>	<b>6,866</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,000	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	564,500	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>2,000</b>	<b>(564,500)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$30,541</b>	<b>\$(233,250)</b>	<b>\$(5,047)</b>	<b>\$32,009</b>	<b>\$14,079</b>	<b>\$289,021</b>	<b>\$8,942</b>	<b>\$4,888</b>	<b>\$24,891</b>	<b>\$6,866</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tenaja Community Services District	Tennant Community Services District	Terra Bella Memorial District	The California Authority of Racing Fairs	The City of Downey Water Facilities Corporation	Thompson Flat Cemetery District	Thornton Fire Protection District	Three Arch Bay Community Services District	Three Arch Bay Community Services District	Three Rivers Cemetery District
	Streets and Roads - Construction and Maintenance	Fire Protection	Memorial	Governmental Services	Financing or Constructing Facilities	Cemetery	Fire Protection	Drainage and Maintenance	Police Protection and Personal Safety	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$40,607	\$—	\$—	\$731	\$103,034	\$—	\$525,107	\$3,737
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	133,497	—	—	—	—	—	69,277	—	74,050	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	16	—	—	1	1,094	—	1,503	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,711	—	572	31,875	41	306	416	—	13,870	1,190
Rents, Concessions, and Royalties	—	—	23,376	4,586	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	851	—	—	16	2,007	—	13,863	80
Other Governmental Agencies	—	—	—	—	—	—	—	—	120	—
Charges for Current Services	—	—	—	585,762	—	—	—	394,374	—	250
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	37,335	—	288	—	—	—	518	—	—	2,300
<b>Total Revenues</b>	<b>175,543</b>	<b>—</b>	<b>65,710</b>	<b>622,223</b>	<b>41</b>	<b>1,054</b>	<b>176,346</b>	<b>394,374</b>	<b>628,513</b>	<b>7,557</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	66,206	1,981	25,861	264,893	—	—	98,660	—	66,374	—
Services and Supplies	109,633	2,995	39,896	432,719	—	2,178	89,250	596,840	326,875	8,789
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	24,244	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	1,769	—	—	—	40,768	—	—	—
Other Expenditures	—	—	—	—	—	—	—	—	40,232	—
<b>Total Expenditures</b>	<b>175,839</b>	<b>4,976</b>	<b>67,526</b>	<b>697,612</b>	<b>—</b>	<b>2,178</b>	<b>252,922</b>	<b>596,840</b>	<b>433,481</b>	<b>8,789</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(296)</b>	<b>(4,976)</b>	<b>(1,816)</b>	<b>(75,389)</b>	<b>41</b>	<b>(1,124)</b>	<b>(76,576)</b>	<b>(202,466)</b>	<b>195,032</b>	<b>(1,232)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	48,488	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	202,466	—	—
Operating Transfers Out	—	—	—	—	8,438	—	—	—	202,466	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(8,438)</b>	<b>—</b>	<b>48,488</b>	<b>202,466</b>	<b>(202,466)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(296)</b>	<b>\$(4,976)</b>	<b>\$(1,816)</b>	<b>\$(75,389)</b>	<b>\$(8,397)</b>	<b>\$(1,124)</b>	<b>\$(28,088)</b>	<b>\$—</b>	<b>\$(7,434)</b>	<b>\$(1,232)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Three Rivers Memorial District	Tiburon Fire Protection District	Timber Cove Fire Protection District	Tipton-Pixley Cemetery District	Tomales Community Services District	Town of Discovery Bay	Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa) Lighting and Lighting Maintenance	Township No. 2 Cemetery District	Tracy Cemetery District	Tracy Fire Protection District
	Memorial	Fire Protection	Fire Protection	Cemetery	Recreation and Park	Governmental Services		Cemetery	Cemetery	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$29,584	\$2,234,929	\$65,657	\$40,116	\$—	\$—	\$119,500	\$44,734	\$309,844	\$1,600,000
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	413,302	29,093	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	106,750	3,273	16	—	—	—	126	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,699	41,034	1,480	6,017	8	—	2,903	1,690	61,750	60,000
Rents, Concessions, and Royalties	19,477	14,265	—	—	150	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	87,891	—	239	—	—	—	—	—	—
State	633	25,740	871	865	—	—	1,262	960	6,183	35,000
Other Governmental Agencies	—	—	—	—	—	8,082	—	—	—	—
Charges for Current Services	—	822,732	—	37,466	—	—	—	—	242,104	539,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	200	70,686	—	1,442	1,272	—	—	12,992	—	—
<b>Total Revenues</b>	<b>51,593</b>	<b>3,817,329</b>	<b>100,374</b>	<b>86,161</b>	<b>1,430</b>	<b>8,082</b>	<b>123,665</b>	<b>60,502</b>	<b>619,881</b>	<b>2,234,000</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	14,559	2,543,399	—	44,613	—	—	—	28,793	204,506	2,380,000
Services and Supplies	49,782	345,566	52,691	35,360	713	—	125,812	11,234	159,275	744,000
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	132,450	23,889	—	—	—	—	—	—	—
Interest Expense	—	60,653	11,652	—	—	—	—	—	—	—
Fixed Assets	2,313	113,295	1,109	27,644	—	—	—	450	—	—
Other Expenditures	—	—	—	1,500	1,969	1,596	—	—	—	—
<b>Total Expenditures</b>	<b>66,654</b>	<b>3,195,363</b>	<b>89,341</b>	<b>109,117</b>	<b>2,682</b>	<b>1,596</b>	<b>125,812</b>	<b>40,477</b>	<b>363,781</b>	<b>3,124,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(15,061)</b>	<b>621,966</b>	<b>11,033</b>	<b>(22,956)</b>	<b>(1,252)</b>	<b>6,486</b>	<b>(2,147)</b>	<b>20,025</b>	<b>256,100</b>	<b>(890,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	895,000
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	283	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>283</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>895,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(15,061)</b>	<b>\$621,966</b>	<b>\$11,033</b>	<b>\$(22,956)</b>	<b>\$(969)</b>	<b>\$6,486</b>	<b>\$(2,147)</b>	<b>\$20,025</b>	<b>\$256,100</b>	<b>\$5,000</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tranquillity Public Utility District	Tranquillity Public Utility District	Tranquillity Resource Conservation District	Tres Hermanos Conservation Authority	Tri County Schools Insurance Group	Tri-Agency Economic Development Authority Local and Regional Planning or Development	Tri-City and County Regional Park and Open Space Group Recreation and Park	Tri-City Park Authority Recreation and Park	Trindel Insurance Fund Self Insurance	Trinity Center Community Services District Fire Protection
	Lighting and Lighting Maintenance	Streets and Roads - Construction and Maintenance	Resource Conservation	Resource Conservation	Self Insurance					
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$6,012	\$9,403	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$33,576
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	17	26	—	—	—	—	—	—	—	46
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	99	—	246,562	1,315	1,596	2,019	—	1,390
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	122	190	—	—	—	—	—	—	—	1,089
Other Governmental Agencies	—	—	—	—	—	—	—	258,965	—	—
Charges for Current Services	—	—	—	—	—	—	40,000	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	36,084,001	—	—	—	—	—
Other Revenues	18	28	—	—	—	30,586	—	4,013	953,671	1,231
<b>Total Revenues</b>	<b>6,169</b>	<b>9,647</b>	<b>99</b>	<b>—</b>	<b>36,330,563</b>	<b>31,901</b>	<b>41,596</b>	<b>264,997</b>	<b>953,671</b>	<b>37,332</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	482	751	—	—	335,144	—	—	—	185,633	3,000
Services and Supplies	10,719	16,774	—	1,190	3,323,717	11,680	22,517	290,828	149,397	22,323
Self Insurance - Claims Paid	—	—	—	—	35,201,706	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	12,980	—	—	—	—
Interest Expense	—	—	—	—	—	4,000	—	—	—	—
Fixed Assets	—	—	—	—	9,227	—	—	—	2,098	9,143
Other Expenditures	—	—	—	—	89,061	—	—	—	616,543	—
<b>Total Expenditures</b>	<b>11,201</b>	<b>17,525</b>	<b>—</b>	<b>1,190</b>	<b>38,958,855</b>	<b>28,660</b>	<b>22,517</b>	<b>290,828</b>	<b>953,671</b>	<b>34,466</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,032)</b>	<b>(7,878)</b>	<b>99</b>	<b>(1,190)</b>	<b>(2,628,292)</b>	<b>3,241</b>	<b>19,079</b>	<b>(25,831)</b>	<b>—</b>	<b>2,866</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	5,032	7,878	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>5,032</b>	<b>7,878</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$—</b>	<b>\$99</b>	<b>\$(1,190)</b>	<b>\$(2,628,292)</b>	<b>\$3,241</b>	<b>\$19,079</b>	<b>\$(25,831)</b>	<b>\$—</b>	<b>\$2,866</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Trinity County Resource and Water Conservation District	Truckee Cemetery District	Truckee Fire Protection District	Truckee-Donner Recreation and Park District	Tulare Area Schools Employee Benefit Authority	Tulare Cemetery District	Tulare County Flood Control District	Tulare County Pest Control District	Tulare County Resource Conservation District	Tulare County School Districts Self-Insurance Authority
	Resource Conservation	Cemetery	Fire Protection	Recreation and Park	Self Insurance	Cemetery	Flood Control and Water Conservation	Pest Control	Resource Conservation	Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$73,166	\$3,124,804	\$1,854,558	\$—	\$68,748	\$321,349	\$—	\$334	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	307,809	593,406	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	562	1,475	—	33	151	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	227	2,712	67,161	42,734	48,068	40,210	40,692	25,342	1,241	46,928
Rents, Concessions, and Royalties	—	—	9,900	130,424	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	719,097	—	31,992	—	—	—	—	—	—	—
State	598,406	1,496	53,103	37,750	—	1,462	21,655	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	22,732	18,850	890,459	896,148	10,492,303	495,708	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	1,696,575
Other Revenues	—	681	—	65,478	—	7,030	—	—	3,092	—
<b>Total Revenues</b>	<b>1,340,462</b>	<b>96,905</b>	<b>4,485,790</b>	<b>3,621,973</b>	<b>10,540,371</b>	<b>613,191</b>	<b>383,847</b>	<b>25,342</b>	<b>4,667</b>	<b>1,743,503</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	843,838	15,348	2,466,062	1,808,514	10,274,167	357,310	2,100	—	250	—
Services and Supplies	613,381	40,348	1,114,307	1,033,838	438,531	188,832	43,723	123,818	11,975	1,298,014
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	423,000
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	64,463	—	—	—	—	—	—	—
Interest Expense	—	—	19,091	—	—	—	—	—	—	—
Fixed Assets	—	—	241,610	2,690,062	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	17,413	483,915	—	—	—
<b>Total Expenditures</b>	<b>1,457,219</b>	<b>55,696</b>	<b>3,905,533</b>	<b>5,532,414</b>	<b>10,712,698</b>	<b>563,555</b>	<b>529,738</b>	<b>123,818</b>	<b>12,225</b>	<b>1,721,014</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(116,757)</b>	<b>41,209</b>	<b>580,257</b>	<b>(1,910,441)</b>	<b>(172,327)</b>	<b>49,636</b>	<b>(145,891)</b>	<b>(98,476)</b>	<b>(7,558)</b>	<b>22,489</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	1,637,694	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,637,694</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(116,757)</b>	<b>\$41,209</b>	<b>\$580,257</b>	<b>\$(272,747)</b>	<b>\$(172,327)</b>	<b>\$49,636</b>	<b>\$(145,891)</b>	<b>\$(98,476)</b>	<b>\$(7,558)</b>	<b>\$22,489</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tulare County Schools Insurance Group	Tulare Lake Drainage District (Kings)	Tulare Lake Resource Conservation District	Tulare Memorial District	Tulare Mosquito Abatement District	Tulelake Multi - County Fire Protection District	Tuolumne County Air Pollution Control District	Tuolumne Fire Protection District	Tuolumne Joint Powers Authority	Tuolumne Lighting District
	Self Insurance	Drainage and Drainage Maintenance	Resource Conservation	Memorial	Pest Control	Fire Protection	Air Pollution Control	Fire Protection	Self Insurance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$281,390	\$—	\$268,774	\$620,317	\$54,204	\$—	\$38,732	\$—	\$16,964
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	688,147	—	—	—	9,195	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	6,125	—	128	282	61	—	58	—	26
Licenses, Permits, and Franchises	—	—	—	—	—	—	44,519	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	975	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	105,677	25,053	—	5,389	36,368	4,998	—	20,760	115,474	2,546
Rents, Concessions, and Royalties	—	—	—	113,230	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	6,959	—	5,665	13,361	730	47,432	831	—	362
Other Governmental Agencies	—	29,406	1,000	—	—	11,106	83,553	300,613	—	—
Charges for Current Services	—	—	—	—	9,245	—	150	—	—	—
Self Insurance Contributions and Claim Adjustments	12,054,178	—	—	—	—	—	—	—	14,740,468	—
Other Revenues	—	—	—	—	8,089	—	—	8,388	—	—
<b>Total Revenues</b>	<b>12,159,855</b>	<b>1,037,080</b>	<b>1,000</b>	<b>393,186</b>	<b>687,662</b>	<b>80,294</b>	<b>176,629</b>	<b>369,382</b>	<b>14,855,942</b>	<b>19,898</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	269,570	—	209,181	290,553	6,594	149,724	176,792	—	—
Services and Supplies	10,718,922	587,833	949	150,656	279,475	37,952	20,379	104,258	776,252	12,207
Self Insurance - Claims Paid	597,062	—	—	—	—	—	—	—	14,127,495	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	39,482	—	22,479	22,423	30,432	6,526	172,862	—	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>11,315,984</b>	<b>896,885</b>	<b>949</b>	<b>382,316</b>	<b>592,451</b>	<b>74,978</b>	<b>176,629</b>	<b>453,912</b>	<b>14,903,747</b>	<b>12,207</b>
<b>Revenues Over (Under) Expenditures</b>	<b>843,871</b>	<b>140,195</b>	<b>51</b>	<b>10,870</b>	<b>95,211</b>	<b>5,316</b>	<b>—</b>	<b>(84,530)</b>	<b>(47,805)</b>	<b>7,691</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$843,871</b>	<b>\$140,195</b>	<b>\$51</b>	<b>\$10,870</b>	<b>\$95,211</b>	<b>\$5,316</b>	<b>\$—</b>	<b>\$(84,530)</b>	<b>\$(47,805)</b>	<b>\$7,691</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Tuolumne Park and Recreation District	Turlock Fire Protection District	Turlock Mosquito Abatement District	Tuxedo-Country Club Fire Protection District	Tuxedo-Country Club Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Twain Harte Community Services District	Twain Harte Community Services District	Twentynine Palms Cemetery District	Twentynine Palms County Water District	Twin Cities Police Authority
	Recreation and Park	Fire Protection	Pest Control	Fire Protection		Fire Protection	Recreation and Park	Cemetery	Fire Protection	Police Protection and Personal Safety
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$90,176	\$89,781	\$828,629	\$825,378	\$6,013	\$272,196	\$14,401	\$90,234	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	61,860	—	150,042	7,179	227,410	—	—	725,677	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	137	2,739	—	—	(2)	437	51	8,208	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	505	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	59,415	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	7,137	4,371	32,419	17,270	117	7,737	563	13,754	13,986	39,747
Rents, Concessions, and Royalties	16,037	—	—	—	—	1,019	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	121	—	—	—	—	—	—	—	516
State	1,971	2,056	81,411	16,976	119	6,172	41,798	1,927	—	496,821
Other Governmental Agencies	—	602	—	—	—	—	—	—	—	5,063,012
Charges for Current Services	359	—	13,492	—	—	3,059	1,978	41,004	—	29,608
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	64,645	1,842	32,536	—	—	3,442	19,536	11,762	2,500	66,638
<b>Total Revenues</b>	<b>180,462</b>	<b>163,372</b>	<b>988,487</b>	<b>1,009,666</b>	<b>13,426</b>	<b>521,472</b>	<b>78,327</b>	<b>166,889</b>	<b>802,083</b>	<b>5,696,342</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	100,951	33,673	701,318	—	—	341,881	2,114	96,198	456,769	4,449,726
Services and Supplies	98,997	105,664	261,274	991,909	13,579	113,125	24,438	61,833	251,226	1,226,010
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	29,277	207,611	53,427	—	—	1,158	40,515	—	190,476	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>229,225</b>	<b>346,948</b>	<b>1,016,019</b>	<b>991,909</b>	<b>13,579</b>	<b>456,164</b>	<b>67,067</b>	<b>158,031</b>	<b>898,471</b>	<b>5,675,736</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(48,763)</b>	<b>(183,576)</b>	<b>(27,532)</b>	<b>17,757</b>	<b>(153)</b>	<b>65,308</b>	<b>11,260</b>	<b>8,858</b>	<b>(96,388)</b>	<b>20,606</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	2,611	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	11,766	—	—
Operating Transfers Out	—	—	—	—	—	—	—	11,766	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>2,611</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(48,763)</b>	<b>\$(180,965)</b>	<b>\$(27,532)</b>	<b>\$17,757</b>	<b>\$(153)</b>	<b>\$65,308</b>	<b>\$11,260</b>	<b>\$8,858</b>	<b>\$(96,388)</b>	<b>\$20,606</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ukiah Unified School District School Building Corporation	Ukiah Valley Fire Protection District	Ukiah Village Lighting District	United Water Conservation District	United Water Conservation District	University Heights Area Drain Maintenance (San Mateo)	Upham Cemetery District	Upper Lake Cemetery District	Upper Lake Fire Protection District	Upper Lake Lighting District
	Financing or Constructing Facilities	Fire Protection	Lighting and Lighting Maintenance	Flood Control and Water Conservation	Recreation and Park	Drainage and Drainage Maintenance	Cemetery	Cemetery	Fire Protection	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$185,797	\$5,823	\$1,213,740	\$—	\$7,559	\$6,206	\$27,570	\$105,882	\$5,306
Voter Approved Taxes	—	542,200	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	28,806	—	32	63	335	—	29
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	106	3,266	—	56,349	1,033	3,405	671	2,634	4,306	2,324
Rents, Concessions, and Royalties	—	—	—	28,317	61,587	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	699,865	—	—	—	—	—	—
State	—	36,711	101	16,854	176,777	75	177	1,390	1,860	838
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,507	—
Charges for Current Services	—	—	—	1,308,837	769,150	—	400	30,450	82,155	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	54,062	—	19,487	14,471	—	6	13,817	16,774	—
<b>Total Revenues</b>	<b>106</b>	<b>822,036</b>	<b>5,924</b>	<b>3,372,255</b>	<b>1,023,018</b>	<b>11,071</b>	<b>7,523</b>	<b>76,196</b>	<b>212,484</b>	<b>8,497</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	520,555	—	1,112,835	604,394	—	—	59,144	114,377	—
Services and Supplies	160,036	179,899	4,423	1,480,832	447,873	400	4,737	12,475	72,930	7,493
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	53,408	—	290,451	8,130	—	—	—	—	—
Interest Expense	—	19,175	—	207,066	2,172	—	—	—	—	—
Fixed Assets	—	36,081	—	238,123	202,855	—	390	—	6,667	—
Other Expenditures	—	—	—	1,459	—	—	—	7,190	—	—
<b>Total Expenditures</b>	<b>160,036</b>	<b>809,118</b>	<b>4,423</b>	<b>3,330,766</b>	<b>1,265,424</b>	<b>400</b>	<b>5,127</b>	<b>78,809</b>	<b>193,974</b>	<b>7,493</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(159,930)</b>	<b>12,918</b>	<b>1,501</b>	<b>41,489</b>	<b>(242,406)</b>	<b>10,671</b>	<b>2,396</b>	<b>(2,613)</b>	<b>18,510</b>	<b>1,004</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	160,000	26,951	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	207,754	—	—	—	—	—
Operating Transfers Out	—	—	—	218,921	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>160,000</b>	<b>26,951</b>	<b>—</b>	<b>(218,921)</b>	<b>207,754</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$70</b>	<b>\$39,869</b>	<b>\$1,501</b>	<b>\$(177,432)</b>	<b>\$(34,652)</b>	<b>\$10,671</b>	<b>\$2,396</b>	<b>\$(2,613)</b>	<b>\$18,510</b>	<b>\$1,004</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Upper Salinas/Las Tablas Resource Conservation District	Upper San Luis Rey Resource Conservation District	Vacaville Fire Protection District	Vacaville Unified School Library District	Vacaville-Elmira Cemetery District	Valle Vista Lighting District	Vallecito Cemetery District	Valley Center Cemetery District	Valley Center Community Services	Valley Center Fire Protection District
	Resource Conservation	Resource Conservation	Fire Protection	Library Services	Cemetery	Lighting and Lighting Maintenance	Cemetery	Cemetery	Recreation and Park	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$4,529	\$714,719	\$1,106,013	\$253,522	\$2,348	\$5,585	\$17,096	\$64,713	\$235,493
Voter Approved Taxes	—	—	—	1,440,500	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	1,612	5,428
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	1,357	9,432	2,431	4	(10)	146	1,153	525
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	323	759	14,120	59,632	70,929	—	712	4,135	302	31,776
Rents, Concessions, and Royalties	—	8,400	9,555	—	—	—	—	—	24,000	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	61	16,448	27,015	6,454	53	102	812	997	3,555
Other Governmental Agencies	160,351	—	—	238,970	60,553	—	—	—	34,955	—
Charges for Current Services	—	—	20,986	187,500	113,403	—	—	84,667	106,342	1,112,434
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	1,761	221,295	227,030	—	410	—	—	162,073
<b>Total Revenues</b>	<b>160,674</b>	<b>13,749</b>	<b>778,946</b>	<b>3,290,357</b>	<b>734,322</b>	<b>2,405</b>	<b>6,799</b>	<b>106,856</b>	<b>234,074</b>	<b>1,551,284</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	88,972	—	443,406	—	454,321	—	—	36,320	89,961	352,220
Services and Supplies	43,327	9,426	256,016	2,713,178	100,795	1,845	791	42,030	137,332	837,547
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	12,031	—	—	—	—	62,996
Interest Expense	—	—	—	190,100	—	—	—	—	—	5,023
Fixed Assets	—	—	185,589	—	156,315	—	—	—	29,713	69,695
Other Expenditures	—	—	3,339	4,167	14,089	—	2,588	—	—	—
<b>Total Expenditures</b>	<b>132,299</b>	<b>9,426</b>	<b>888,350</b>	<b>2,907,445</b>	<b>737,551</b>	<b>1,845</b>	<b>3,379</b>	<b>78,350</b>	<b>257,006</b>	<b>1,327,481</b>
<b>Revenues Over (Under) Expenditures</b>	<b>28,375</b>	<b>4,323</b>	<b>(109,404)</b>	<b>382,912</b>	<b>(3,229)</b>	<b>560</b>	<b>3,420</b>	<b>28,506</b>	<b>(22,932)</b>	<b>223,803</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	8,207	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,207</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$28,375</b>	<b>\$4,323</b>	<b>\$(109,404)</b>	<b>\$382,912</b>	<b>\$(3,229)</b>	<b>\$560</b>	<b>\$3,420</b>	<b>\$36,713</b>	<b>\$(22,932)</b>	<b>\$223,803</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Valley Insurance Program Joint Powers Authority (Fresno) Self Insurance	Valley Insurance Programs Joint Powers Authority (Los Angeles) Self Insurance	Valley of the Moon Fire Protection District Fire Protection	Valley of the Moon Lighting District Lighting and Lighting Maintenance	Valley Springs Lighting District Lighting and Lighting Maintenance	Valley Terrace Street Lighting Maintenance District (Contra Costa) Lighting and Lighting Maintenance	Valley-Wide Recreation and Park District Recreation and Park	Van Horn Regional Treatment Facility Governmental Services	Van Ness Boulevard Estates Nos. 1 and 2 Lighting District Lighting and Lighting Maintenance	Vector Control Joint Powers Agency Self Insurance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$2,245,148	\$207,143	\$5,346	\$2,509	\$557,758	\$—	\$3,261	\$—
Voter Approved Taxes	—	—	314,084	—	—	—	—	—	—	—
Property Assessments	—	—	(38,582)	—	—	—	2,441,408	—	4,002	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2,223	202	(8)	—	59,994	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	238,466	142,599	10,794	43,422	1,618	2,966	11,534	5,098	320	813,472
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	57,600	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	1	—
State	—	—	34,381	3,275	102	39	11,657	—	75	—
Other Governmental Agencies	—	—	(163,213)	—	—	—	497,987	—	—	—
Charges for Current Services	—	—	30,000	—	—	—	993,835	—	—	—
Self Insurance Contributions and Claim Adjustments	3,555,980	3,839,223	—	—	—	—	—	—	—	2,140,904
Other Revenues	—	3,106	7,701	—	—	—	349,419	—	—	—
<b>Total Revenues</b>	<b>3,794,446</b>	<b>3,984,928</b>	<b>2,442,536</b>	<b>254,042</b>	<b>7,058</b>	<b>5,514</b>	<b>4,923,592</b>	<b>62,698</b>	<b>7,659</b>	<b>2,954,376</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	98,156	1,946,786	—	—	1,081	1,857,177	—	—	—
Services and Supplies	927,331	746,558	233,044	171,281	4,464	98	2,430,443	19,149	10,065	877,060
Self Insurance - Claims Paid	1,864,700	2,587,660	—	—	—	—	—	—	—	2,990,012
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	53,533	—	—	—	22,672	—	—	—
Interest Expense	—	—	36,229	—	—	—	8,707	—	—	—
Fixed Assets	—	—	29,095	—	—	—	95,267	—	—	—
Other Expenditures	1,965,851	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>4,757,882</b>	<b>3,432,374</b>	<b>2,298,687</b>	<b>171,281</b>	<b>4,464</b>	<b>1,179</b>	<b>4,414,266</b>	<b>19,149</b>	<b>10,065</b>	<b>3,867,072</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(963,436)</b>	<b>552,554</b>	<b>143,849</b>	<b>82,761</b>	<b>2,594</b>	<b>4,335</b>	<b>509,326</b>	<b>43,549</b>	<b>(2,406)</b>	<b>(912,696)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	26,393	—	—	—
Operating Transfers Out	—	—	—	—	—	—	249,827	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(223,434)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(963,436)</b>	<b>\$552,554</b>	<b>\$143,849</b>	<b>\$82,761</b>	<b>\$2,594</b>	<b>\$4,335</b>	<b>\$285,892</b>	<b>\$43,549</b>	<b>\$(2,406)</b>	<b>\$(912,696)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Ventura County Air Pollution Control	Ventura County Resource Conservation	Ventura County Schools Business Services	Ventura County Schools Self-Funding Authority	Ventura County Watershed Protection District	Ventura Fire Protection District	Victor Lighting District	Victorville Fire Protection District	Victorville Recreation and Park District	Victory Maintenance District (Amador)
	Air Pollution Control	Resource Conservation	Governmental Services	Self Insurance	Flood Control and Water Conservation	Fire Protection	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$2,393	\$—	\$—	\$10,890,162	\$65,798,543	\$1,520	\$1,678,625	\$1,839,537	\$1,265
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	82,335	1,106	18,628	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	9	—	—	102,004	245,414	—	—	298	—
Licenses, Permits, and Franchises	2,069,988	—	—	—	165,646	688,731	—	17,881	—	—
Fines, Forfeits, and Penalties	338,615	—	—	—	—	41	—	725	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	311,030	7,246	3,615	569,646	1,988,576	453,619	32	—	—	490
Rents, Concessions, and Royalties	—	27,000	—	—	27,783	—	—	3,765	72,065	—
<b>Intergovernmental</b>										
Federal	1,333,939	—	—	—	1,539,604	611,073	—	—	—	—
State	3,354,111	28,618	—	—	399,138	6,614,127	29	33,756	36,664	27
Other Governmental Agencies	—	76,000	—	—	840,797	5,159,641	—	2,453,033	—	—
Charges for Current Services	28,662	—	567,108	—	12,069,013	450,587	—	101,610	489,509	—
Self Insurance Contributions and Claim Adjustments	—	—	—	19,945,107	—	—	—	—	—	—
Other Revenues	34,322	5,878	—	184,455	1,343,521	—	—	8,713	99,547	—
<b>Total Revenues</b>	<b>7,470,667</b>	<b>147,144</b>	<b>570,723</b>	<b>20,699,208</b>	<b>29,366,244</b>	<b>80,104,111</b>	<b>2,687</b>	<b>4,316,736</b>	<b>2,537,620</b>	<b>1,782</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	5,047,788	42,104	466,967	479,878	—	60,115,612	—	3,697,183	1,925,378	—
Services and Supplies	3,469,900	135,568	35,996	7,789,369	20,303,256	10,850,491	3,207	612,471	1,224,292	671
Self Insurance - Claims Paid	—	—	—	14,244,927	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	23,086	—	—	—	—
Fixed Assets	97,680	—	4,158	—	20,727	6,563,025	—	—	66,341	—
Other Expenditures	—	—	—	—	126,555	769,851	—	4,356	4,967	—
<b>Total Expenditures</b>	<b>8,615,368</b>	<b>177,672</b>	<b>507,121</b>	<b>22,514,174</b>	<b>20,450,538</b>	<b>78,322,065</b>	<b>3,207</b>	<b>4,314,010</b>	<b>3,220,978</b>	<b>671</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,144,701)</b>	<b>(30,528)</b>	<b>63,602</b>	<b>(1,814,966)</b>	<b>8,915,706</b>	<b>1,782,046</b>	<b>(520)</b>	<b>2,726</b>	<b>(683,358)</b>	<b>1,111</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	828,619	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	8,804	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(8,804)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>828,619</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,144,701)</b>	<b>\$(30,528)</b>	<b>\$54,798</b>	<b>\$(1,814,966)</b>	<b>\$8,915,706</b>	<b>\$1,782,046</b>	<b>\$(520)</b>	<b>\$2,726</b>	<b>\$145,261</b>	<b>\$1,111</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Vina Cemetery District	Vina Resource Conservation District	Visalia Cemetery District	Visalia Memorial District	Vista Fire Protection District	Vista Grande-LLAD No. 28	Volponi Acres Lighting District	Walker Ranch Community Services District	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)	Walnut Acres Public Improvement and Street Lighting Maintenance District (San Joaquin)
	Cemetery	Resource Conservation	Cemetery	Memorial	Fire Protection	Streets and Roads - Construction and Maintenance	Lighting and Lighting Maintenance	Fire Protection	Drainage and Drainage Maintenance	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,717	\$—	\$58,193	\$77,763	\$1,371,797	\$—	\$4,189	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	199	2,019
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	2,464	36	1,173	—	7	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	28,025	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	50	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	637	96	120,207	20,312	163,142	648	395	3,933	—	—
Rents, Concessions, and Royalties	—	—	60,885	34,279	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	743	189,909	1,296	1,719	899	—	94	—	—	—
Other Governmental Agencies	—	—	—	6,420	—	—	—	—	—	—
Charges for Current Services	515	—	846,589	—	354,292	67,099	—	60,000	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	305	—	91,940	1,741	(32,847)	—	—	—	—	—
<b>Total Revenues</b>	<b>3,917</b>	<b>190,005</b>	<b>1,181,574</b>	<b>142,270</b>	<b>1,886,481</b>	<b>67,797</b>	<b>4,685</b>	<b>63,933</b>	<b>199</b>	<b>2,019</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	2,794	—	414,002	58,393	4,500	—	—	—	—	—
Services and Supplies	—	190,473	242,244	53,564	1,529,925	61,069	2,858	259	199	2,019
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	—	—	309,052	—	—	—	—	—	—	—
Other Expenditures	2,374	—	—	—	48,852	—	—	—	—	—
<b>Total Expenditures</b>	<b>5,168</b>	<b>190,473</b>	<b>965,298</b>	<b>111,957</b>	<b>1,583,277</b>	<b>61,069</b>	<b>2,858</b>	<b>259</b>	<b>199</b>	<b>2,019</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,251)</b>	<b>(468)</b>	<b>216,276</b>	<b>30,313</b>	<b>303,204</b>	<b>6,728</b>	<b>1,827</b>	<b>63,674</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(1,251)</b>	<b>\$(468)</b>	<b>\$216,276</b>	<b>\$30,313</b>	<b>\$303,204</b>	<b>\$6,728</b>	<b>\$1,827</b>	<b>\$63,674</b>	<b>\$—</b>	<b>\$—</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Walnut Grove Fire Protection District	Walnut Public Financing Authority	Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Walnut Ranch Unit 2 and 3 Street Lighting District	Walton Fire Protection District	Wasco Recreation and Park District	Washington Colony Cemetery District	Washington County Water District	Water Conservation Garden Authority	Waterford Lighting District
	Fire Protection	Financing or Constructing Facilities	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Fire Protection	Recreation and Park	Cemetery	Fire Protection	Flood Control and Water Conservation	Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$126,928	\$—	\$3,625	\$—	\$—	\$290,836	\$67,454	\$19,487	\$—	\$14,045
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	3,838	—	—	—	—	—	10,432
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	7,655	—	—	—	—	16,472	—	(19)	—	2,905
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	4,209	—	353	106	3,838	6,442	44,089	—	3,522	443
Rents, Concessions, and Royalties	—	—	—	—	—	—	900	—	1,760	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	16	—	—	—
State	2,896	—	3,189	—	455	80,657	1,543	2,948	—	348
Other Governmental Agencies	—	—	—	—	—	51	—	—	—	—
Charges for Current Services	5,396	—	—	—	—	134,585	162,334	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	328	328	—	—	—	—	5,980	—
<b>Total Revenues</b>	<b>147,084</b>	<b>—</b>	<b>7,495</b>	<b>4,272</b>	<b>4,293</b>	<b>529,043</b>	<b>276,336</b>	<b>22,416</b>	<b>11,262</b>	<b>28,173</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	54,210	—	—	—	—	201,571	172,687	—	203,459	—
Services and Supplies	45,440	—	3,398	3,087	—	215,386	43,795	4,121	41,464	12,352
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	7,003	—	—	—
Interest Expense	—	—	—	—	—	—	2,340	—	—	—
Fixed Assets	—	8,875,000	—	—	—	97,114	14,500	—	16,355	—
Other Expenditures	—	—	—	—	—	—	—	—	55,261	—
<b>Total Expenditures</b>	<b>99,650</b>	<b>8,875,000</b>	<b>3,398</b>	<b>3,087</b>	<b>—</b>	<b>514,071</b>	<b>240,325</b>	<b>4,121</b>	<b>316,539</b>	<b>12,352</b>
<b>Revenues Over (Under) Expenditures</b>	<b>47,434</b>	<b>(8,875,000)</b>	<b>4,097</b>	<b>1,185</b>	<b>4,293</b>	<b>14,972</b>	<b>36,011</b>	<b>18,295</b>	<b>(305,277)</b>	<b>15,821</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	8,875,000	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	324,061	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>8,875,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>324,061</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$47,434</b>	<b>\$—</b>	<b>\$4,097</b>	<b>\$1,185</b>	<b>\$4,293</b>	<b>\$14,972</b>	<b>\$36,011</b>	<b>\$18,295</b>	<b>\$18,784</b>	<b>\$15,821</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Waterford Public Financing Authority	Waterloo-Morada Fire Protection District	Wayside Maintenance (San Mateo)	Weaverville / Douglas City Parks and Recreation District	Weaverville Fire Protection District	Weaverville Lighting District	Weed Recreation and Park District	Weott Community Services District	Weott Maintenance District (Humboldt)	West Almanor Community Services District
	Financing or Constructing Facilities	Fire Protection	Streets and Roads - Construction and Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Fire Protection	Lighting and Lighting Maintenance	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$1,023,066	\$24,578	\$57,344	\$131,369	\$31,621	\$146,610	\$4,583	\$3,677	\$81,677
Voter Approved Taxes	—	—	—	—	28,000	—	—	—	—	60,180
Property Assessments	—	479,864	—	—	—	—	—	—	946	—
Special Assessments (Mello/Roos, Mark/Roos)	90,744	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	43	592	12	97	73
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	397,945	941	117	24	1,689	400	(97)	262	23	4,814
Rents, Concessions, and Royalties	—	—	—	—	2,000	—	5,932	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	20,384	100	1,610	1,929	863	4,514	2,070	97	1,312
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	32,441	5,130	—	4,000
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	6,733	—	50,058	—	—	25,324	601	—	31,100
<b>Total Revenues</b>	<b>488,689</b>	<b>1,530,988</b>	<b>24,795</b>	<b>109,036</b>	<b>164,987</b>	<b>32,927</b>	<b>215,316</b>	<b>12,658</b>	<b>4,840</b>	<b>183,156</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	35,161	1,262,390	—	61,534	57,367	—	54,870	—	—	81,985
Services and Supplies	84,666	306,684	—	48,544	87,000	28,757	122,776	8,947	4,181	50,678
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	105,000	—	—	—	—	—	—	—	—	—
Interest Expense	177,682	2,197	—	—	—	—	—	—	—	—
Fixed Assets	15,000	57,102	—	—	—	—	28,848	1,373	—	33,380
Other Expenditures	—	—	1,891	1,605	—	—	—	9,902	—	—
<b>Total Expenditures</b>	<b>417,509</b>	<b>1,628,373</b>	<b>1,891</b>	<b>111,683</b>	<b>144,367</b>	<b>28,757</b>	<b>206,494</b>	<b>20,222</b>	<b>4,181</b>	<b>166,043</b>
<b>Revenues Over (Under) Expenditures</b>	<b>71,180</b>	<b>(97,385)</b>	<b>22,904</b>	<b>(2,647)</b>	<b>20,620</b>	<b>4,170</b>	<b>8,822</b>	<b>(7,564)</b>	<b>659</b>	<b>17,113</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	95,624	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>95,624</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$71,180</b>	<b>\$(1,761)</b>	<b>\$22,904</b>	<b>\$(2,647)</b>	<b>\$20,620</b>	<b>\$4,170</b>	<b>\$8,822</b>	<b>\$(7,564)</b>	<b>\$659</b>	<b>\$17,113</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West Contra Costa Healthcare District	West Contra Costa Integrated Waste Management Authority Governmental Services	West El Largo Community Services District Streets and Roads - Construction and Maintenance	West End Communications Authority Governmental Services	West End Fire and Emergency Response Commission Governmental Services	West Fresno County Red Scale Protective District Pest Control	West Lake Resource Conservation District Resource Conservation	West Lane Maintenance District (San Joaquin) Lighting and Lighting Maintenance	West Plainfield Fire Protection District Fire Protection	West Point Cemetery District Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$2,220,621	\$—	\$1,482	\$—	\$—	\$—	\$—	\$1,666	\$187,594	\$17,653
Voter Approved Taxes	—	—	—	—	—	10,543	—	—	—	—
Property Assessments	—	—	1,650	—	—	—	—	1,383	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	34	—	—	—	—	—	1,112	11
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	37,008	90,051	133	75,087	17,885	337	234	109	15,312	6,602
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	168,006	—	—	—
State	41,871	—	26	—	—	—	119,310	33	2,814	1,368
Other Governmental Agencies	—	—	—	836,983	—	—	—	—	—	—
Charges for Current Services	—	851,661	—	—	—	—	134,201	—	3,750	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,033,727	—	18,066	15,250	—	—	—	4,862	3,730
<b>Total Revenues</b>	<b>2,299,500</b>	<b>2,975,439</b>	<b>3,325</b>	<b>930,136</b>	<b>33,135</b>	<b>10,880</b>	<b>421,751</b>	<b>3,191</b>	<b>215,444</b>	<b>29,364</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	160,863	424,100	—	139,669	—	—	178,601	—	54,924	—
Services and Supplies	1,123,757	225,581	4,003	425,426	67,268	11,060	227,040	3,440	57,017	9,670
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Interest Expense	13,600	—	—	—	—	—	—	—	—	—
Fixed Assets	—	33,634	—	1,796	53,860	—	—	—	—	—
Other Expenditures	153,076	431,003	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,451,296</b>	<b>1,114,318</b>	<b>4,003</b>	<b>566,891</b>	<b>121,128</b>	<b>11,060</b>	<b>405,641</b>	<b>3,440</b>	<b>111,941</b>	<b>9,670</b>
<b>Revenues Over (Under) Expenditures</b>	<b>848,204</b>	<b>1,861,121</b>	<b>(678)</b>	<b>363,245</b>	<b>(87,993)</b>	<b>(180)</b>	<b>16,110</b>	<b>(249)</b>	<b>103,503</b>	<b>19,694</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	2,850,532	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(2,850,532)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$848,204</b>	<b>\$(989,411)</b>	<b>\$(678)</b>	<b>\$363,245</b>	<b>\$(87,993)</b>	<b>\$(180)</b>	<b>\$16,110</b>	<b>\$(249)</b>	<b>\$103,503</b>	<b>\$19,694</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West Point Fire Protection District	West Point Lighting District	West Point Veterans Memorial District	West Sacramento Financing Authority	West San Gabriel Liability and Property Self-Insurance Authority Self Insurance	West San Gabriel Valley Benefits Joint Powers Authority Self Insurance	West San Gabriel Workers Compensation Self-Insurance Authority Governmental Services	West Side Cemetery District Cemetery	West Side Community Healthcare District Ambulance Service	West Side Health Care District Health
	Fire Protection	Lighting and Lighting Maintenance	Memorial	Financing or Constructing Facilities	Self Insurance	Self Insurance	Governmental Services	Cemetery	Ambulance Service	Health
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$100,072	\$1,354	\$6,694	\$—	\$—	\$—	\$—	\$374,760	\$—	\$1,032,298
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	355,000	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	64	(2)	(6)	—	—	—	—	15,744	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	9,503	839	545	224,125	96,467	31,845	299,359	62,910	7,477	43,951
Rents, Concessions, and Royalties	—	—	922	—	—	—	—	—	23,630	300
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,961	26	515	—	—	—	—	6,379	—	16,641
Other Governmental Agencies	—	1,986	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	4,430,039	229,670	594,952	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	2,709,192	1,646,233	—	—	—	—
Other Revenues	16,247	—	64	3,111,513	694,003	—	—	18,027	7,509	4,720
<b>Total Revenues</b>	<b>127,847</b>	<b>4,203</b>	<b>8,734</b>	<b>3,335,638</b>	<b>3,499,662</b>	<b>1,678,078</b>	<b>4,729,398</b>	<b>707,490</b>	<b>988,568</b>	<b>1,097,910</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	3,403	—	—	—	—	—	—	332,788	596,583	29,006
Services and Supplies	84,777	3,512	7,838	—	2,143,174	210,333	4,463,982	163,444	112,912	200,431
Self Insurance - Claims Paid	—	—	—	—	118,326	1,705,592	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	600,000	—	—	—	—	—	204,340
Interest Expense	—	—	—	2,632,077	—	—	—	—	—	163,568
Fixed Assets	15,800	—	1,015	—	—	—	—	75,599	47,795	87,510
Other Expenditures	11,452	—	—	22,067,850	—	—	—	—	88,631	—
<b>Total Expenditures</b>	<b>115,432</b>	<b>3,512</b>	<b>8,853</b>	<b>25,299,927</b>	<b>2,261,500</b>	<b>1,915,925</b>	<b>4,463,982</b>	<b>571,831</b>	<b>845,921</b>	<b>684,855</b>
<b>Revenues Over (Under) Expenditures</b>	<b>12,415</b>	<b>691</b>	<b>(119)</b>	<b>(21,964,289)</b>	<b>1,238,162</b>	<b>(237,847)</b>	<b>265,416</b>	<b>135,659</b>	<b>142,647</b>	<b>413,055</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$12,415</b>	<b>\$691</b>	<b>\$(119)</b>	<b>\$(21,964,289)</b>	<b>\$1,238,162</b>	<b>\$(237,847)</b>	<b>\$265,416</b>	<b>\$135,659</b>	<b>\$142,647</b>	<b>\$413,055</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	West Side Lighting District	West Side Mosquito and Vector Control District	West Side Recreation and Park District	West Stanislaus Fire Protection District	West Stanislaus Resource Conservation District	West Stockton Maintenance District (San Joaquin)	West Talmage Lighting District	West Valley Mosquito and Vector Control District	West Walton Park District	Western Gateway Regional Recreation and Park District
	Lighting and Lighting Maintenance	Pest Control	Recreation and Park	Fire Protection	Resource Conservation	Lighting and Lighting Maintenance	Lighting and Lighting Maintenance	Pest Control	Recreation and Park	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$1,703	\$957,870	\$1,117,294	\$197,972	\$13,698	\$19,825	\$2,582	\$1,021,039	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	193,769	—	22,743	—	—	—	204,318
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	2	(609)	56,456	5,826	383	(5)	—	44,537	347	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	686	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	407	101,611	30,302	7,974	98	537	—	22,218	—	4,794
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	33,511
<b>Intergovernmental</b>										
Federal	—	—	—	267	18	—	—	—	—	—
State	25	15,029	17,754	38,982	307	394	45	1	—	—
Other Governmental Agencies	—	16,037	—	1,586	18	—	—	119,677	—	—
Charges for Current Services	—	—	210,124	106,052	—	—	—	—	—	400
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	4,346	27,044	—	—	—	10,266	5,406	4,957
<b>Total Revenues</b>	<b>2,137</b>	<b>1,089,938</b>	<b>1,436,962</b>	<b>579,472</b>	<b>14,522</b>	<b>43,494</b>	<b>2,627</b>	<b>1,217,738</b>	<b>5,753</b>	<b>247,980</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	771,820	740,940	46,506	—	—	—	667,919	—	114,704
Services and Supplies	2,483	240,425	578,696	305,524	12,136	45,452	1,725	304,606	5,753	59,053
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	74,109	—	—	—	70,000	—	—
Interest Expense	—	—	—	—	—	—	—	35,635	—	—
Fixed Assets	—	81,978	536	—	—	—	—	35,556	—	59,937
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,483</b>	<b>1,094,223</b>	<b>1,320,172</b>	<b>426,139</b>	<b>12,136</b>	<b>45,452</b>	<b>1,725</b>	<b>1,113,716</b>	<b>5,753</b>	<b>233,694</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(346)</b>	<b>(4,285)</b>	<b>116,790</b>	<b>153,333</b>	<b>2,386</b>	<b>(1,958)</b>	<b>902</b>	<b>104,022</b>	<b>—</b>	<b>14,286</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(346)</b>	<b>\$(4,285)</b>	<b>\$116,790</b>	<b>\$153,333</b>	<b>\$2,386</b>	<b>\$(1,958)</b>	<b>\$902</b>	<b>\$104,022</b>	<b>\$—</b>	<b>\$14,286</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Western Nevada County Fire Agency	Western Orange County Self-Funded Workers Compensation Agency	Western Placer County Joint Powers Authority	Western Riverside County Self- Insurance Program For Employees	Western Shasta Resource Conservation District	Westport Fire Protection District	Westport-Ten Mile Cemetery District	Westside Resource Conservation District	Westwood Community Services District	Westwood Community Services District
	Fire Protection	Self Insurance	Local and Regional Planning or Development	Self Insurance	Resource Conservation	Fire Protection	Cemetery	Resource Conservation	Ambulance Service	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$38,626	\$3,296	\$—	\$—	\$115,376
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	71,279	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	1,221	—	—	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	710	137,001	1,500	16,676	134	8,030	802	399	—	8,432
Rents, Concessions, and Royalties	—	—	—	—	1,260	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	1,599,084	52	—	—	—	—
State	—	—	—	—	261,538	878	274	—	—	3,202
Other Governmental Agencies	—	—	7,230	—	—	51	—	—	—	—
Charges for Current Services	—	—	4,500	10,480,170	2,063	—	2,750	—	—	—
Self Insurance Contributions and Claim Adjustments	—	3,462,707	—	—	—	—	—	—	—	—
Other Revenues	1,500	4,328	—	—	9,198	18,467	—	123,500	—	16,024
<b>Total Revenues</b>	<b>2,210</b>	<b>3,604,036</b>	<b>13,230</b>	<b>10,496,846</b>	<b>1,873,277</b>	<b>138,604</b>	<b>7,122</b>	<b>123,899</b>	<b>—</b>	<b>143,034</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	546,047	17,427	—	—	—	—
Services and Supplies	18,310	592,789	11,164	12,231,425	1,256,203	115,223	—	6,267	47,984	88,567
Self Insurance - Claims Paid	—	2,594,067	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	4,518	—	—	—	—	—	9,443	6,309
Interest Expense	—	—	—	—	—	—	—	—	558	18,422
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	9,182	—	—	—	38,991	—	3,950	—	—	—
<b>Total Expenditures</b>	<b>27,492</b>	<b>3,186,856</b>	<b>15,682</b>	<b>12,231,425</b>	<b>1,841,241</b>	<b>132,650</b>	<b>3,950</b>	<b>6,267</b>	<b>57,985</b>	<b>113,298</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(25,282)</b>	<b>417,180</b>	<b>(2,452)</b>	<b>(1,734,579)</b>	<b>32,036</b>	<b>5,954</b>	<b>3,172</b>	<b>117,632</b>	<b>(57,985)</b>	<b>29,736</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	135,000	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	116,501	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>18,499</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(25,282)</b>	<b>\$417,180</b>	<b>\$(2,452)</b>	<b>\$(1,734,579)</b>	<b>\$50,535</b>	<b>\$5,954</b>	<b>\$3,172</b>	<b>\$117,632</b>	<b>\$(57,985)</b>	<b>\$29,736</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Westwood Community Services District Lighting and Lighting Maintenance	Westwood Community Services District Recreation and Park	Wheatland Cemetery District Cemetery	Wheeler Crest Fire Protection District Fire Protection	Whispering Palms Community Services District Lighting and Lighting Maintenance	Whispering Palms Community Services District Streets and Roads - Construction and Maintenance	White Mountain Fire Protection Fire Protection	Whitehawk Ranch Community Services District Fire Protection	Whitehawk Ranch Community Services District Recreation and Park	Whitethorn Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$11,678	\$6,811	\$46,988	\$—	\$31,326	\$125,303	\$27,114	\$—	\$—	\$15,680
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	20,406	—	—	—	—	86,762	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	10	—	—	—	—	—	—	461
Licenses, Permits, and Franchises	—	—	—	4,880	—	—	12,426	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	3,647	1,199	577	2,310	878	—	1,734	4,890
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	300	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	28,627	—	—
State	322	189	1,166	—	639	2,558	141	—	—	560
Other Governmental Agencies	—	—	2,710	28,207	—	—	29,710	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	525	2,057	—
<b>Total Revenues</b>	<b>12,000</b>	<b>7,000</b>	<b>54,521</b>	<b>54,692</b>	<b>32,542</b>	<b>130,171</b>	<b>70,269</b>	<b>29,152</b>	<b>90,853</b>	<b>21,591</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	—	—	—	—	—	2,330
Services and Supplies	11,106	2,694	46,950	31,127	32,446	129,785	47,541	21,808	32,712	9,720
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	2,177	—	—	—	—	—	—	—	—
Interest Expense	—	704	—	—	—	—	—	—	—	—
Fixed Assets	—	—	—	3,600	—	—	—	28,001	36,890	—
Other Expenditures	—	—	—	7,509	—	—	6,562	—	—	—
<b>Total Expenditures</b>	<b>11,106</b>	<b>5,575</b>	<b>46,950</b>	<b>42,236</b>	<b>32,446</b>	<b>129,785</b>	<b>54,103</b>	<b>49,809</b>	<b>69,602</b>	<b>12,050</b>
<b>Revenues Over (Under) Expenditures</b>	<b>894</b>	<b>1,425</b>	<b>7,571</b>	<b>12,456</b>	<b>96</b>	<b>386</b>	<b>16,166</b>	<b>(20,657)</b>	<b>21,251</b>	<b>9,541</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$894</b>	<b>\$1,425</b>	<b>\$7,571</b>	<b>\$12,456</b>	<b>\$96</b>	<b>\$386</b>	<b>\$16,166</b>	<b>\$(20,657)</b>	<b>\$21,251</b>	<b>\$9,541</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Whittier Area Liability and Property Self-Insurance Authority Self Insurance	Whittier Area Schools Insurance Authority (WASIA) Self Insurance	Whittier Puente Hills Conservation Authority Resource Conservation	Wildlife Corridor Conservation Authority Recreation and Park	Wildomar Cemetery District Cemetery	Wilkinson Manor Maintenance District (San Joaquin) Drainage and Drainage Maintenance	Wilkinson Manor Maintenance District (San Joaquin) Lighting and Lighting Maintenance	Williams Cemetery District Cemetery	Williams Fire Protection Authority Fire Protection	Williams Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$158,392	\$—	\$—	\$44,887	\$—	\$60,341
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	17,650	2,156	1,964	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	183	—	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,492	260,470	—	—	3,123	—	—	3,250	387	656
Rents, Concessions, and Royalties	—	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	208	—	506
State	—	—	—	—	3,486	—	—	70	4,000	1,115
Other Governmental Agencies	—	—	176,607	—	—	—	—	—	149,500	—
Charges for Current Services	—	—	—	—	11,150	—	—	7,500	9,294	—
Self Insurance Contributions and Claim Adjustments	290,262	6,782,087	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,500	11,400	—	—	—	80,956	3,104
<b>Total Revenues</b>	<b>295,754</b>	<b>7,042,557</b>	<b>176,607</b>	<b>3,500</b>	<b>205,201</b>	<b>2,156</b>	<b>1,964</b>	<b>56,098</b>	<b>244,137</b>	<b>65,722</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	—	—	—	—	148,084	—	—	33,009	91,679	—
Services and Supplies	459,190	1,506,107	176,607	2,500	199,539	2,156	1,964	14,006	96,167	52,716
Self Insurance - Claims Paid	149,009	4,778,208	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	—	—	45,010	—
Interest Expense	—	—	—	—	—	—	—	—	4,962	—
Fixed Assets	—	—	—	—	—	—	—	2,724	19,670	—
Other Expenditures	—	—	—	6,395	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>608,199</b>	<b>6,284,315</b>	<b>176,607</b>	<b>8,895</b>	<b>347,623</b>	<b>2,156</b>	<b>1,964</b>	<b>49,739</b>	<b>257,488</b>	<b>52,716</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(312,445)</b>	<b>758,242</b>	<b>—</b>	<b>(5,395)</b>	<b>(142,422)</b>	<b>—</b>	<b>—</b>	<b>6,359</b>	<b>(13,351)</b>	<b>13,006</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(312,445)</b>	<b>\$758,242</b>	<b>\$—</b>	<b>\$(5,395)</b>	<b>\$(142,422)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$6,359</b>	<b>\$(13,351)</b>	<b>\$13,006</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Willow Creek Fire Protection District Fire Protection	Willow Oak Fire Protection District Fire Protection	Willow Ranch Cemetery District Cemetery	Willow Ranch Fire Protection District Fire Protection	Willows Cemetery District Cemetery	Willows Fire Protection District Fire Protection	Wilmington Cemetery District Cemetery	Wilton Fire Protection District Fire Protection	Windsor Fire Protection District Fire Protection	Winterhaven Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$60,951	\$91,942	\$3,584	\$4,623	\$95,745	\$37,448	\$24,314	\$561,284	\$604,895	\$8,621
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	22,302	41,076	—	—	—	33,417	109,745	—	849,335	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	1,776	233	62	73	—	—	2,472	7,046	15,038	—
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	70	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,399	3,853	864	85	10,867	4,530	15	13,912	54,405	408
Rents, Concessions, and Royalties	—	6,875	—	—	240	—	1,753	—	—	—
<b>Intergovernmental</b>										
Federal	—	75,492	—	—	1,895	—	—	—	—	—
State	1,792	1,106	79	94	1,927	3,669	375	12,278	9,387	143
Other Governmental Agencies	—	—	—	—	—	9,905	15,000	—	—	—
Charges for Current Services	—	500	—	—	61,124	—	24,680	11,620	2,338	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	13,916	4,778	—	3,408	—	1,000	1,174	—	15,149	66,619
<b>Total Revenues</b>	<b>104,136</b>	<b>225,855</b>	<b>4,589</b>	<b>8,283</b>	<b>171,798</b>	<b>89,969</b>	<b>179,528</b>	<b>606,140</b>	<b>1,550,617</b>	<b>75,791</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	10,293	33,824	602	2,001	128,845	667	102,875	221,784	930,010	54,000
Services and Supplies	62,783	118,249	785	1,741	38,215	60,317	55,170	202,627	376,811	53,086
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	10,775	—	—	—	—	—	—	—	—
Interest Expense	—	—	—	—	—	—	—	—	—	—
Fixed Assets	10,856	44,740	1,200	—	48,406	—	—	119,793	458,110	—
Other Expenditures	14,698	—	—	—	—	—	—	2,094	—	—
<b>Total Expenditures</b>	<b>98,630</b>	<b>207,588</b>	<b>2,587</b>	<b>3,742</b>	<b>215,466</b>	<b>60,984</b>	<b>158,045</b>	<b>546,298</b>	<b>1,764,931</b>	<b>107,086</b>
<b>Revenues Over (Under) Expenditures</b>	<b>5,506</b>	<b>18,267</b>	<b>2,002</b>	<b>4,541</b>	<b>(43,668)</b>	<b>28,985</b>	<b>21,483</b>	<b>59,842</b>	<b>(214,314)</b>	<b>(31,295)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$5,506</b>	<b>\$18,267</b>	<b>\$2,002</b>	<b>\$4,541</b>	<b>\$(43,668)</b>	<b>\$28,985</b>	<b>\$21,483</b>	<b>\$59,842</b>	<b>\$(214,314)</b>	<b>\$(31,295)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Winters Cemetery District	Winters Fire Protection District	Winton Cemetery District	Woodbridge Fire Protection District	Woodbridge Lighting District	Woodlake Cemetery District	Woodlake Fire Protection District	Woodlake Memorial District	Woodland Ave Fire Protection District	Woodside Club Estates Lighting District Lighting and Lighting Maintenance
	Cemetery	Fire Protection	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Cemetery	Fire Protection	Memorial	Fire Protection	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$119,460	\$137,920	\$141,596	\$1,988,694	\$5,525	\$30,078	\$46,318	\$52,727	\$123,757	\$1,338
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	67,338	19,488	—	127,769	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	65	100	186	—	(1)	13	24	1	3,720	1
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	15,753	18,713	4,901	28,550	40	6,242	957	768	6,172	867
Rents, Concessions, and Royalties	—	700	—	—	—	—	—	27,607	40	—
<b>Intergovernmental</b>										
Federal	—	—	258	—	—	—	14,400	—	167	—
State	2,291	991	2,885	68,701	109	644	1,010	1,152	2,804	19
Other Governmental Agencies	—	—	—	65,375	—	—	18,311	—	—	—
Charges for Current Services	44,865	207,449	198,735	—	—	75,902	—	—	23,292	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	31,814	1,358	903	284,225	—	158	4,220	2,000	14,976	—
<b>Total Revenues</b>	<b>214,248</b>	<b>367,231</b>	<b>349,464</b>	<b>2,502,883</b>	<b>25,161</b>	<b>113,037</b>	<b>213,009</b>	<b>84,255</b>	<b>174,928</b>	<b>2,225</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	120,536	258,728	225,769	1,373,967	—	62,787	177,021	42,405	2,569	—
Services and Supplies	37,267	74,589	100,114	235,273	40,930	29,028	34,609	30,886	90,372	118
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	6,621	—	—	—
Interest Expense	—	—	—	6,500	—	—	2,975	—	—	—
Fixed Assets	11,298	—	25,718	757,017	—	32,664	2,297	4,780	125,000	—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>169,101</b>	<b>333,317</b>	<b>351,601</b>	<b>2,372,757</b>	<b>40,930</b>	<b>124,479</b>	<b>223,523</b>	<b>78,071</b>	<b>217,941</b>	<b>118</b>
<b>Revenues Over (Under) Expenditures</b>	<b>45,147</b>	<b>33,914</b>	<b>(2,137)</b>	<b>130,126</b>	<b>(15,769)</b>	<b>(11,442)</b>	<b>(10,514)</b>	<b>6,184</b>	<b>(43,013)</b>	<b>2,107</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	11,000	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>11,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$45,147</b>	<b>\$44,914</b>	<b>\$(2,137)</b>	<b>\$130,126</b>	<b>\$(15,769)</b>	<b>\$(11,442)</b>	<b>\$(10,514)</b>	<b>\$6,184</b>	<b>\$(43,013)</b>	<b>\$2,107</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Woodside Fire Protection District	Woodside Highlands Maintenance (San Mateo)	Woodville Cemetery District	Yermo Community Services District	Yermo Community Services District	Yermo Community Services District	Yolo County Communications Emergency Services Agency	Yolo County Public Agency Risk Management Insurance Authority	Yolo County Resource Conservation District	Yolo Fire Protection District
	Fire Protection	Streets and Roads - Construction and Maintenance	Cemetery	Fire Protection	Lighting and Lighting Maintenance	Recreation and Park	Governmental Services	Self Insurance	Resource Conservation	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$7,237,221	\$37,000	\$38,602	\$27,997	\$6,220	\$27,997	\$—	\$—	\$7,811	\$40,686
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	30,936
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	24,059	—	15	1,211	269	1,211	—	—	11	125
Licenses, Permits, and Franchises	—	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	189,088	—	32,440	282	63	282	34,770	308,192	1,429	4,597
Rents, Concessions, and Royalties	—	—	—	889	197	4,629	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	314,446	—	1,582	22,298
State	145,264	144	847	570	127	570	12,883	—	463,901	399
Other Governmental Agencies	236,641	—	—	—	—	—	3,507,854	—	16,898	—
Charges for Current Services	—	—	47,938	4,785	—	—	33,403	—	—	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	56,134	—	—	500	—	—	7,641	7,253,154	21,033	2,552
<b>Total Revenues</b>	<b>7,888,407</b>	<b>37,144</b>	<b>119,842</b>	<b>36,234</b>	<b>6,876</b>	<b>34,689</b>	<b>3,910,997</b>	<b>7,561,346</b>	<b>512,665</b>	<b>101,593</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	6,221,064	—	42,807	13,263	—	7,533	2,099,512	—	322,897	6,886
Services and Supplies	1,078,814	—	26,900	26,509	12,467	25,007	839,493	2,558,811	136,282	42,960
Self Insurance - Claims Paid	—	—	—	—	—	—	—	5,534,542	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	—	12,721	—	6,269	11,973
Interest Expense	—	—	—	—	—	—	994	—	709	2,018
Fixed Assets	204,070	—	6,990	—	—	5,257	265,593	(18,525)	—	46,584
Other Expenditures	—	32,642	—	—	—	—	—	500,000	—	30
<b>Total Expenditures</b>	<b>7,503,948</b>	<b>32,642</b>	<b>76,697</b>	<b>39,772</b>	<b>12,467</b>	<b>37,797</b>	<b>3,218,313</b>	<b>8,574,828</b>	<b>466,157</b>	<b>110,451</b>
<b>Revenues Over (Under) Expenditures</b>	<b>384,459</b>	<b>4,502</b>	<b>43,145</b>	<b>(3,538)</b>	<b>(5,591)</b>	<b>(3,108)</b>	<b>692,684</b>	<b>(1,013,482)</b>	<b>46,508</b>	<b>(8,858)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	4,258
Other Financing (Uses)	—	—	—	1,179	261	1,179	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,179)</b>	<b>(261)</b>	<b>(1,179)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,258</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$384,459</b>	<b>\$4,502</b>	<b>\$43,145</b>	<b>\$(4,717)</b>	<b>\$(5,852)</b>	<b>\$(4,287)</b>	<b>\$692,684</b>	<b>\$(1,013,482)</b>	<b>\$46,508</b>	<b>\$(4,600)</b>

**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Yolo-Solano Air Quality Management District	Yosemite-Alpine Community Services District	Yuba County Resource Conservation District	Yuba County Rural Fire Joint Powers Agency	Yuba County Water Agency	Yucca Valley Community Center Authority	Yucca Valley Fire Protection District	Yucca Valley Fire Protection District	Yuima Municipal Water District	Zamora Fire Protection District
	Air Pollution Control	Streets and Roads - Construction and Maintenance	Resource Conservation	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Ambulance Service	Fire Protection	Fire Protection	Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$6,698	\$—	\$—	\$214,579	\$—	\$—	\$2,481,463	\$43,500	\$33,873
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	4,700	—	—	—	—	—	—	—	16,266
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	520	—	—	—	—	—	126,925	—	70
Licenses, Permits, and Franchises	1,120,083	—	—	—	—	—	—	—	—	—
Fines, Forfeits, and Penalties	351,790	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	67,527	68	655	383	—	14,067	3,720	—	3,063	3,915
Rents, Concessions, and Royalties	—	—	—	—	173,833	—	—	37,041	—	10,400
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,030,655	176	—	—	4,218	—	—	56,122	873	244
Other Governmental Agencies	166,607	—	—	—	—	—	—	12,942	—	—
Charges for Current Services	191,388	806	—	—	—	—	1,360,242	—	7,656	—
Self Insurance Contributions and Claim Adjustments	—	—	—	—	—	—	—	—	—	—
Other Revenues	386,892	—	—	6,250	—	3,276	—	—	—	63
<b>Total Revenues</b>	<b>3,314,942</b>	<b>12,968</b>	<b>655</b>	<b>6,633</b>	<b>392,630</b>	<b>17,343</b>	<b>1,363,962</b>	<b>2,714,493</b>	<b>55,092</b>	<b>64,831</b>
<b>Expenditures</b>										
Salaries, Wages, and Benefits	1,470,157	—	—	—	—	—	34,866	2,816,236	—	5,483
Services and Supplies	854,279	2,780	4,559	4,374	406,244	—	872,784	396,838	62,345	31,445
Self Insurance - Claims Paid	—	—	—	—	—	—	—	—	—	—
<b>Debt Service</b>										
Retirement of Long-Term Debt	—	—	—	—	—	95,000	—	—	—	12,182
Interest Expense	—	—	—	—	—	2,731	—	—	—	6,483
Fixed Assets	52,542	—	—	4,979	—	—	—	—	—	27,575
Other Expenditures	1,205,178	709	—	—	—	—	162	19,615	—	—
<b>Total Expenditures</b>	<b>3,582,156</b>	<b>3,489</b>	<b>4,559</b>	<b>9,353</b>	<b>406,244</b>	<b>97,731</b>	<b>907,812</b>	<b>3,232,689</b>	<b>62,345</b>	<b>83,168</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(267,214)</b>	<b>9,479</b>	<b>(3,904)</b>	<b>(2,720)</b>	<b>(13,614)</b>	<b>(80,388)</b>	<b>456,150</b>	<b>(518,196)</b>	<b>(7,253)</b>	<b>(18,337)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	—	—	—	—	—	—	—	—	—	—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	13,614	—	—	600,000	—	—
Operating Transfers Out	—	—	—	—	—	—	600,000	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13,614</b>	<b>—</b>	<b>(600,000)</b>	<b>600,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(267,214)</b>	<b>\$9,479</b>	<b>\$(3,904)</b>	<b>\$(2,720)</b>	<b>\$—</b>	<b>\$(80,388)</b>	<b>\$(143,850)</b>	<b>\$81,804</b>	<b>\$(7,253)</b>	<b>\$(18,337)</b>



**Table 10. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise — General and Special Revenue Funds by Special District in Alphabetical Order/Activity Order**

	Zayante Fire Protection District Fire Protection	State Total
		—
<b>Revenues</b>		
<b>Taxes and Assessments</b>		
Current Secured and Unsecured (1%)	\$201,589	\$1,920,546,491
Voter Approved Taxes	68,913	10,583,937
Property Assessments	—	323,504,392
Special Assessments (Mello/Roos, Mark/Roos)	—	9,008,483
Prior Year and Penalties	—	14,931,185
Licenses, Permits, and Franchises	—	171,352,819
Fines, Forfeits, and Penalties	—	21,358,018
<b>Revenue From Use of Money and Property</b>		
Interest Income	2,428	225,908,128
Rents, Concessions, and Royalties	1,400	412,912,740
<b>Intergovernmental</b>		
Federal	—	324,137,870
State	2,758	329,256,073
Other Governmental Agencies	—	276,859,339
Charges for Current Services	7,943	1,299,229,982
Self Insurance Contributions and Claim Adjustments	—	2,009,595,340
Other Revenues	83,463	273,380,724
<b>Total Revenues</b>	<b>368,494</b>	<b>7,622,565,521</b>
<b>Expenditures</b>		
Salaries, Wages, and Benefits	86,203	2,194,833,271
Services and Supplies	84,818	2,676,553,890
Self Insurance - Claims Paid	—	1,550,024,135
<b>Debt Service</b>		
Retirement of Long-Term Debt	60,243	157,511,430
Interest Expense	7,757	57,649,234
Fixed Assets	136,332	533,820,220
Other Expenditures	529	387,590,403
<b>Total Expenditures</b>	<b>375,882</b>	<b>7,557,982,583</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(7,388)</b>	<b>64,582,938</b>
<b>Financing Sources (Uses)</b>		
Proceeds of Long-Term Debt	—	1,106,853,788
Inception of Lease Purchase Agreements	—	918,552
Other Financing Sources	—	70,939,081
Other Financing (Uses)	—	284,642,388
Operating Transfers In	—	110,542,286
Operating Transfers Out	—	900,833,591
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>103,777,728</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(7,388)</b>	<b>\$168,360,666</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Agoura Hills Financing Authority	Alameda County Board of Education Public Facilities Corporation	Alameda County Flood Control and Water Conservation District	Alameda County Public Facilities Corporation	Alameda Sewer Improvement Financing Corporation	Alhambra Capital Improvement Corporation	Alhambra Golf Course Clubhouse Corporation	Alpine Springs County Water District	Anaheim Community Center Authority	Anaheim Public Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	39,057	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	38,939	1	1,197,718	9,760	159,904	3,304	—	462,000	—
Rents, Concessions, and Royalties	666,060	507,930	—	1,185,908	—	2,961,111	565,295	—	5,433,000	44,343,447
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	421,528	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	(23,953)	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>666,060</b>	<b>522,916</b>	<b>1</b>	<b>2,383,626</b>	<b>431,288</b>	<b>3,121,015</b>	<b>568,599</b>	<b>39,057</b>	<b>5,895,000</b>	<b>44,343,447</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	175,000	4,218,871	—	8,535,000	195,000	975,000	255,000	24,000	2,825,000	2,200,000
Interest Expense	491,060	197,121	—	3,596,303	226,600	2,152,560	328,233	11,163	3,070,000	42,143,447
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	69,472	—	—	3,895	—	—	—	—	—
<b>Total Expenditures</b>	<b>666,060</b>	<b>4,485,464</b>	<b>—</b>	<b>12,131,303</b>	<b>425,495</b>	<b>3,127,560</b>	<b>583,233</b>	<b>35,163</b>	<b>5,895,000</b>	<b>44,343,447</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(3,962,548)</b>	<b>1</b>	<b>(9,747,677)</b>	<b>5,793</b>	<b>(6,545)</b>	<b>(14,634)</b>	<b>3,894</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	2,940,000	—	—	—	—	—	—	—	86,675,000
Payment to Refunded Debt Escrow Agent	—	—	—	203,775,408	—	—	—	—	—	—
Other Financing Sources	—	—	—	197,146,728	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	86,675,000
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>2,940,000</b>	<b>—</b>	<b>(6,628,680)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,022,548)</b>	<b>\$1</b>	<b>\$(16,376,357)</b>	<b>\$5,793</b>	<b>\$(6,545)</b>	<b>\$(14,634)</b>	<b>\$3,894</b>	<b>\$—</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Anaheim Public Improvement Corporation	Anderson Union High School District Educational Facilities Corporation	Arcade Creek Recreation and Park District	Arden Park Recreation and Park District	Atascadero Unified School District Educational Facilities Corporation	Atwater Public Financing Authority	Avenal Public Financing Authority	Azusa Public Financing Authority	Baldwin Park Financing Authority	Baldy Mesa Water District Public Facilities Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	172,144	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	(9,231)	1,681	4,050	78,465	15,409	697,832	473,066	503	—
Rents, Concessions, and Royalties	13,753,407	420,468	—	—	1,622,351	—	—	1,469,827	2,046,905	190,160
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	870,647	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	18,852	55,000	—	—	—	—	8,591	—	—
<b>Total Revenues</b>	<b>13,753,407</b>	<b>430,089</b>	<b>56,681</b>	<b>176,194</b>	<b>1,700,816</b>	<b>886,056</b>	<b>697,832</b>	<b>1,951,484</b>	<b>2,047,408</b>	<b>190,160</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	7,040,000	—	25,218	86,671	4,320,000	9,770,001	255,000	715,000	820,000	65,000
Interest Expense	6,713,407	693,205	10,699	27,565	1,909,374	637,790	697,832	1,538,202	1,102,386	125,160
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	18,929	55,000	—	2,756	—	—	47,308	1,250	—
<b>Total Expenditures</b>	<b>13,753,407</b>	<b>712,134</b>	<b>90,917</b>	<b>114,236</b>	<b>6,232,130</b>	<b>10,407,791</b>	<b>952,832</b>	<b>2,300,510</b>	<b>1,923,636</b>	<b>190,160</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(282,045)</b>	<b>(34,236)</b>	<b>61,958</b>	<b>(4,531,314)</b>	<b>(9,521,735)</b>	<b>(255,000)</b>	<b>(349,026)</b>	<b>123,772</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	11,340,000	9,873,000	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	7,518,604	439,114	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	1,026,511	—	—	—	5,126	—	—	711,967	—
Operating Transfers In	—	—	34,235	3,408	—	—	—	—	—	—
Operating Transfers Out	—	—	—	65,371	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(1,026,511)</b>	<b>34,235</b>	<b>(61,963)</b>	<b>3,821,396</b>	<b>9,428,760</b>	<b>—</b>	<b>—</b>	<b>(711,967)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(1,308,556)</b>	<b>\$(1)</b>	<b>\$(5)</b>	<b>\$(709,918)</b>	<b>\$(92,975)</b>	<b>\$(255,000)</b>	<b>\$(349,026)</b>	<b>\$(588,195)</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Belflower Public Facilities Corporation	Belvedere-Tiburon Library Agency	Berkeley Joint Powers Financing Authority	Big Independent Cities Excess Pool Joint Powers Agreement Self Insurance	Blythe Public Finance Authority	Bolinas-Stinson Union School District Educational Facilities Corporation	Brawley Public Improvement Corporation	Brea Public Financing Authority	Brisbane Public Financing Authority	California Fairs Financing Authority
	Financing or Constructing Facilities	Library Services	Financing or Constructing Facilities		Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	278,332	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	102	312	1,997,161	617,838	6,670	—	—	—	162,975	154,004
Rents, Concessions, and Royalties	509,496	—	1,600,000	—	526,023	25,400	107,403	2,990,313	2,224,726	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	2,437,373
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	236,502	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	133,323	—	—	—	—
<b>Total Revenues</b>	<b>509,598</b>	<b>278,644</b>	<b>3,597,161</b>	<b>617,838</b>	<b>532,693</b>	<b>158,723</b>	<b>107,403</b>	<b>2,990,313</b>	<b>2,624,203</b>	<b>2,591,377</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	250,000	25,000	1,600,000	950,000	145,000	60,000	—	1,245,000	740,000	1,475,000
Interest Expense	258,115	94,795	1,997,161	478,598	436,023	—	107,403	2,599,363	2,146,000	1,193,685
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,500	—	—	—	18,471	23,900	—	—	42,624	285,439
<b>Total Expenditures</b>	<b>509,615</b>	<b>119,795</b>	<b>3,597,161</b>	<b>1,428,598</b>	<b>599,494</b>	<b>83,900</b>	<b>107,403</b>	<b>3,844,363</b>	<b>2,928,624</b>	<b>2,954,124</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(17)</b>	<b>158,849</b>	<b>—</b>	<b>(810,760)</b>	<b>(66,801)</b>	<b>74,823</b>	<b>—</b>	<b>(854,050)</b>	<b>(304,421)</b>	<b>(362,747)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	14,800	—	—	—	—	—
Operating Transfers In	—	—	—	810,760	—	—	—	854,050	28,642	—
Operating Transfers Out	—	154,480	—	—	—	—	—	—	28,642	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(154,480)</b>	<b>—</b>	<b>810,760</b>	<b>(14,800)</b>	<b>—</b>	<b>—</b>	<b>854,050</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(17)</b>	<b>\$4,369</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(81,601)</b>	<b>\$74,823</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(304,421)</b>	<b>\$(362,747)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	California Transit Financing Authority	Camp Meeker Recreation and Park District	Capital Improvement Corporation of the City of Visalia	Capitola Financing Authority	Carlsbad Public Improvement Corporation	Carpinteria Public Improvement Corporation	Cathedral City Public Finance Authority	Central Valley School Districts Financing Corporation	Chino Unified School District Capital Facilities Corporation	Chino Unified School District Land Acquisition Corporation
	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,811,251	4,073	789,739	—	104,460	112,571	3,465,851	60,384	167,994	410
Rents, Concessions, and Royalties	4,245,000	—	—	—	1,955,332	—	—	—	4,704,269	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	883,867	—	—	—	3,733,809	—	—
Charges for Current Services	413,277	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	13,421	—	—	—	66,814	—	—
<b>Total Revenues</b>	<b>6,469,528</b>	<b>4,073</b>	<b>789,739</b>	<b>897,288</b>	<b>2,059,792</b>	<b>112,571</b>	<b>3,465,851</b>	<b>3,861,007</b>	<b>4,872,263</b>	<b>410</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	4,245,000	71,386	—	810,000	1,685,000	88,349	6,550,000	3,070,000	1,515,000	—
Interest Expense	1,988,641	119,039	1,100,198	92,330	289,210	—	3,465,851	652,522	4,945,956	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	428,301	—	—	672	36,208	—	—	2,767	—	—
<b>Total Expenditures</b>	<b>6,661,942</b>	<b>190,425</b>	<b>1,100,198</b>	<b>903,002</b>	<b>2,010,418</b>	<b>88,349</b>	<b>10,015,851</b>	<b>3,725,289</b>	<b>6,460,956</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(192,414)</b>	<b>(186,352)</b>	<b>(310,459)</b>	<b>(5,714)</b>	<b>49,374</b>	<b>24,222</b>	<b>(6,550,000)</b>	<b>135,718</b>	<b>(1,588,693)</b>	<b>410</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	19,458,516	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	19,270,000	—	11,315,000	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	1,588,855	—
Other Financing (Uses)	—	—	1,875,428	—	—	—	—	—	—	—
Operating Transfers In	—	194,663	—	—	—	—	61,390,000	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>188,516</b>	<b>194,663</b>	<b>(13,190,428)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>61,390,000</b>	<b>—</b>	<b>1,588,855</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,898)</b>	<b>\$8,311</b>	<b>\$(13,500,887)</b>	<b>\$(5,714)</b>	<b>\$49,374</b>	<b>\$24,222</b>	<b>\$54,840,000</b>	<b>\$135,718</b>	<b>\$162</b>	<b>\$410</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Chowchilla Public Finance Authority	Chowchilla Union High School District Public Improvement Corporation	Chula Vista Public Financing Authority	City and County of San Francisco Redevelopment Financing Authority	City of Albany Public Facilities Financing Authority	City of Arcata Joint Powers Financing Authority	City of Carmel-By-The-Sea Public Improvement Authority	City of Downey Public Facilities Financing Corporation	City of Fullerton Public Financing Authority	City of Gardena Public Improvement Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	406,568	317,274	—	10,916	12,798	—	98,512	168,337	3,384
Rents, Concessions, and Royalties	274,186	—	2,405,317	—	404,547	215,062	—	1,365,198	1,877,095	593,340
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	28,754,699	—	—	—	—	—	237,251
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	2,120
<b>Total Revenues</b>	<b>274,186</b>	<b>406,568</b>	<b>2,722,591</b>	<b>28,754,699</b>	<b>415,463</b>	<b>227,860</b>	<b>—</b>	<b>1,463,710</b>	<b>2,045,432</b>	<b>836,095</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	98,426	—	995,000	13,375,524	305,000	90,000	—	985,000	893,384	230,000
Interest Expense	174,125	—	2,846,772	15,379,175	160,156	130,615	—	469,125	1,116,255	398,044
Fixed Assets	172,177	—	—	—	—	—	—	—	—	—
Other Expenditures	69,892	723,738	326,768	—	8,198	—	—	361,671	—	2,133
<b>Total Expenditures</b>	<b>514,620</b>	<b>723,738</b>	<b>4,168,540</b>	<b>28,754,699</b>	<b>473,354</b>	<b>220,615</b>	<b>—</b>	<b>1,815,796</b>	<b>2,009,639</b>	<b>630,177</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(240,434)</b>	<b>(317,170)</b>	<b>(1,445,949)</b>	<b>—</b>	<b>(57,891)</b>	<b>7,245</b>	<b>—</b>	<b>(352,086)</b>	<b>35,793</b>	<b>205,918</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	11,320,000	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	435,000	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	10,104,200	—	—	—	—	8,349,697	—	—
Operating Transfers In	—	—	—	—	—	—	435,000	12,308,261	—	—
Operating Transfers Out	—	—	—	—	—	—	—	2,398,261	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>1,215,800</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,560,303</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(240,434)</b>	<b>\$(317,170)</b>	<b>\$(230,149)</b>	<b>\$—</b>	<b>\$(57,891)</b>	<b>\$7,245</b>	<b>\$—</b>	<b>\$1,208,217</b>	<b>\$35,793</b>	<b>\$205,918</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	City of Hanford Public Improvement Corporation	City of Huntington Beach Civic Improvement Corporation	City of Jackson Public Financing Authority	City of Live Oak Public Improvement Corporation	City of Manteca Recreational Facilities Inc.	City of Monterey Joint Powers Financing Authority	City of Oceanside Bridge Corporation	City of Oxnard Financing Authority	City of Palm Springs Finance Authority	City of Palm Springs Public Facilities Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	582,209	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	225	15,694	21,464	—	742	77,057	2,405	27	655,119	34,140
Rents, Concessions, and Royalties	—	—	388,059	—	65,000	205,035	1,625	—	9,520,432	2,231,574
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	11,102	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	530,519	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>530,744</b>	<b>15,694</b>	<b>409,523</b>	<b>11,102</b>	<b>65,742</b>	<b>282,092</b>	<b>4,030</b>	<b>27</b>	<b>10,757,760</b>	<b>2,265,714</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	395,000	29,750,000	225,000	6,000	30,000	255,000	2,635,000	795,000	3,830,000	2,235,000
Interest Expense	121,119	—	184,594	5,102	34,063	406,193	138,488	553,830	6,576,678	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	22,650	15,694	—	—	45,836	16,534	—	—	7,317,925	—
<b>Total Expenditures</b>	<b>538,769</b>	<b>29,765,694</b>	<b>409,594</b>	<b>11,102</b>	<b>109,899</b>	<b>677,727</b>	<b>2,773,488</b>	<b>1,348,830</b>	<b>17,724,603</b>	<b>2,235,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(8,025)</b>	<b>(29,750,000)</b>	<b>(71)</b>	<b>—</b>	<b>(44,157)</b>	<b>(395,635)</b>	<b>(2,769,458)</b>	<b>(1,348,803)</b>	<b>(6,966,843)</b>	<b>30,714</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	7,435,000	8,000,000	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	6,380,000	—	—
Other Financing Sources	—	—	—	—	—	473,375	2,277,270	—	—	—
Other Financing (Uses)	—	—	—	—	—	4,091,109	1,639	—	480,676	—
Operating Transfers In	9,837	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>9,837</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,617,734)</b>	<b>2,275,631</b>	<b>1,055,000</b>	<b>7,519,324</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,812</b>	<b>\$(29,750,000)</b>	<b>\$(71)</b>	<b>\$—</b>	<b>\$(44,157)</b>	<b>\$(4,013,369)</b>	<b>\$(493,827)</b>	<b>\$(293,803)</b>	<b>\$552,481</b>	<b>\$30,714</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	City of Rancho Mirage Joint Powers Financing Authority	City of Riverside Municipal Improvements Corporation	City of San Diego Public Facilities Financing Authority	City of San Diego/MTDB Authority	City of San Francisco Downtown Parking Corporation	City of San Francisco Ellis - OFarrell Parking Corporation	City of San Francisco Uptown Parking Corporation	City of Santa Clara Public Facilities Financing Corporation	City of Torrance Improvement Corporation	City of Tulare Public Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Parking	Parking	Parking	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	5,154,113	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	29,404	13,965	2,112,479	416,122	—	8,754	—	92,625	207,340	57,057
Rents, Concessions, and Royalties	243,735	873,520	—	8,311,835	—	—	—	1,138,313	3,285,386	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	89,755,244	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>273,139</b>	<b>887,485</b>	<b>97,021,836</b>	<b>8,727,957</b>	<b>—</b>	<b>8,754</b>	<b>—</b>	<b>1,230,938</b>	<b>3,492,726</b>	<b>57,057</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	45,000	500,000	28,610,000	6,240,000	810,000	—	—	420,000	1,675,000	125,000
Interest Expense	198,764	381,260	82,184,026	2,082,806	626,996	274,794	—	776,812	1,795,479	443,784
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	287,031	—	—	—	—	253,593	—	327,318
<b>Total Expenditures</b>	<b>243,764</b>	<b>881,260</b>	<b>111,081,057</b>	<b>8,322,806</b>	<b>1,436,996</b>	<b>274,794</b>	<b>—</b>	<b>1,450,405</b>	<b>3,470,479</b>	<b>896,102</b>
<b>Revenues Over (Under) Expenditures</b>	<b>29,375</b>	<b>6,225</b>	<b>(14,059,221)</b>	<b>405,151</b>	<b>(1,436,996)</b>	<b>(266,040)</b>	<b>—</b>	<b>(219,467)</b>	<b>22,247</b>	<b>(839,045)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	110,298,921	15,255,000	13,550,000	5,473,287	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	93,320,578	17,074,626	13,714,164	5,382,175	—	—	—	—
Other Financing Sources	—	—	5,231,295	—	273,971	—	—	—	—	984,246
Other Financing (Uses)	—	—	1,407,556	—	618,067	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	238,546	—	1,972,312	—	—
Operating Transfers Out	—	—	—	—	—	—	5,910,932	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>20,802,082</b>	<b>(1,819,626)</b>	<b>(508,260)</b>	<b>329,658</b>	<b>(5,910,932)</b>	<b>1,972,312</b>	<b>—</b>	<b>984,246</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$29,375</b>	<b>\$6,225</b>	<b>\$6,742,861</b>	<b>\$(1,414,475)</b>	<b>\$(1,945,256)</b>	<b>\$63,618</b>	<b>\$(5,910,932)</b>	<b>\$1,752,845</b>	<b>\$22,247</b>	<b>\$145,201</b>



**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	City of Willits Public Facilities Corporation	Cloverdale Fire Protection District	Coachella Valley Recreation and Park District	Coachella Valley Water District	Coalinga Public Financing Authority	College of The Redwoods Financing Corporation	Colton Public Financing Authority	Conejo Recreation and Park District	Contra Costa County Public Facilities Corporation	Contra Costa County Storm Drainage District
	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Drainage and Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	5,600
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	157,456	7,305	2,312	—	384,360	—	—	8,595	685,087	—
Rents, Concessions, and Royalties	195,000	—	—	—	—	101,090	318,644	—	11,146,542	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	4,187,753	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>352,456</b>	<b>7,305</b>	<b>2,312</b>	<b>—</b>	<b>4,572,113</b>	<b>101,090</b>	<b>318,644</b>	<b>8,595</b>	<b>11,831,629</b>	<b>5,600</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	195,000	72,674	245,000	875,000	2,470,000	48,000	185,000	100,000	3,890,000	5,000
Interest Expense	157,456	8,824	286,754	559,402	2,313,280	53,090	535,987	—	7,256,542	658
Fixed Assets	—	—	—	—	—	—	—	—	20,417	—
Other Expenditures	—	—	1,110	—	—	—	(205,799)	—	1,258,218	14
<b>Total Expenditures</b>	<b>352,456</b>	<b>81,498</b>	<b>532,864</b>	<b>1,434,402</b>	<b>4,783,280</b>	<b>101,090</b>	<b>515,188</b>	<b>100,000</b>	<b>12,425,177</b>	<b>5,672</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(74,193)</b>	<b>(530,552)</b>	<b>(1,434,402)</b>	<b>(211,167)</b>	<b>—</b>	<b>(196,544)</b>	<b>(91,405)</b>	<b>(593,548)</b>	<b>(72)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	3,601,190	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	820,673	1,434,402	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>820,673</b>	<b>1,434,402</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(3,601,190)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$(74,193)</b>	<b>\$290,121</b>	<b>\$—</b>	<b>\$(211,167)</b>	<b>\$—</b>	<b>\$(196,544)</b>	<b>\$(91,405)</b>	<b>\$(4,194,738)</b>	<b>\$(72)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Contra Costa Mosquito Abatement District Pest Control	Contra Costa Water Authority  Financing or Constructing Facilities	Convention Center Expansion Financing Authority Financing or Constructing Facilities	Copco Lake Fire Protection District  Fire Protection	Corcoran Joint Powers Finance Authority Financing or Constructing Facilities	Corning Cemetery District  Cemetery	Corona Public Financing Authority  Financing or Constructing Facilities	Corona Public Improvement Corporation Financing or Constructing Facilities	Coronado Financing Authority  Financing or Constructing Facilities	Costa Mesa Public Finance Authority  Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$28	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	60,000
Prior Year and Penalties	—	—	—	3	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	13,660	57,176	6,059	11	1,959	—	324,495	31,924	12,713	1,469,258
Rents, Concessions, and Royalties	—	3,228,342	12,716,595	—	72,585	—	7,018,231	504,235	1,018,348	1,365,000
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	2	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	17,638	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>13,660</b>	<b>3,285,518</b>	<b>12,722,654</b>	<b>44</b>	<b>74,544</b>	<b>17,638</b>	<b>7,342,726</b>	<b>536,159</b>	<b>1,031,061</b>	<b>2,894,258</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	240,000	1,450,000	4,170,000	—	10,000	—	3,005,000	265,000	650,000	1,425,000
Interest Expense	65,936	1,751,595	9,527,875	—	57,312	—	4,957,505	285,998	384,239	1,438,104
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	—	1,763,660	—	—	51,834
<b>Total Expenditures</b>	<b>305,936</b>	<b>3,201,595</b>	<b>13,697,875</b>	<b>—</b>	<b>67,312</b>	<b>—</b>	<b>9,726,165</b>	<b>550,998</b>	<b>1,034,239</b>	<b>2,914,938</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(292,276)</b>	<b>83,923</b>	<b>(975,221)</b>	<b>44</b>	<b>7,232</b>	<b>17,638</b>	<b>(2,383,439)</b>	<b>(14,839)</b>	<b>(3,178)</b>	<b>(20,680)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	43,790,423	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	4,200
Other Financing (Uses)	—	—	—	—	—	—	30,352,772	—	—	—
Operating Transfers In	312,000	45,057,090	976,700	—	—	—	36,221,701	—	—	—
Operating Transfers Out	—	—	—	—	—	—	1,221,701	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>312,000</b>	<b>1,266,667</b>	<b>976,700</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>4,647,228</b>	<b>—</b>	<b>—</b>	<b>4,200</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$19,724</b>	<b>\$1,350,590</b>	<b>\$1,479</b>	<b>\$44</b>	<b>\$7,232</b>	<b>\$17,638</b>	<b>\$2,263,789</b>	<b>\$(14,839)</b>	<b>\$(3,178)</b>	<b>\$(16,480)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	County of Riverside Asset Leasing Corporation Financing or Constructing Facilities	County of Santa Cruz Public Financing Authority Financing or Constructing Facilities	County Service Area No. 1 (Marin) Lighting and Lighting Maintenance	County Service Area No. 12 (Santa Barbara) Drainage and Drainage Maintenance	County Service Area No. 14 (Marin) Recreation and Park	County Service Area No. 14 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 17 (Marin) Police Protection and Personal Safety	County Service Area No. 17 (San Luis Obispo) Local and Regional Planning or Development	County Service Area No. 23 (Marin) Recreation and Park	County Service Area No. 25 (Marin) Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$15,444	\$—	\$8	\$—	\$—	\$—	\$(9)	\$—
Voter Approved Taxes	—	—	—	—	—	4,315	—	—	—	—
Property Assessments	—	—	—	—	—	—	100,553	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	37	—	144	12	—	—	1	1
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,270,536	148,703	2,107	—	—	55	883	190	—	—
Rents, Concessions, and Royalties	35,007,892	—	—	—	—	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	156	—	1	106	—	—	—	—
Other Governmental Agencies	—	—	2	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	731,286	—	348,916	—	—	—	—	—	—
<b>Total Revenues</b>	<b>38,278,428</b>	<b>879,989</b>	<b>17,746</b>	<b>348,916</b>	<b>153</b>	<b>4,488</b>	<b>101,436</b>	<b>190</b>	<b>(8)</b>	<b>1</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	77,500,000	3,274,686	—	—	—	2,000	—	—	—	—
Interest Expense	26,290,549	2,923,649	—	—	—	2,450	—	—	—	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	2,982,611	300,164	4,190	—	—	5	105,550	—	—	—
<b>Total Expenditures</b>	<b>106,773,160</b>	<b>6,498,499</b>	<b>4,190</b>	<b>—</b>	<b>—</b>	<b>4,455</b>	<b>105,550</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(68,494,732)</b>	<b>(5,618,510)</b>	<b>13,556</b>	<b>348,916</b>	<b>153</b>	<b>33</b>	<b>(4,114)</b>	<b>190</b>	<b>(8)</b>	<b>1</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	63,539,796	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	13,830,629	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	10,513,088	—	—	—	—	—	—	—	—
Operating Transfers In	686,426	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,581,551	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>62,644,671</b>	<b>3,317,541</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,850,061)</b>	<b>\$(2,300,969)</b>	<b>\$13,556</b>	<b>\$348,916</b>	<b>\$153</b>	<b>\$33</b>	<b>\$(4,114)</b>	<b>\$190</b>	<b>\$(8)</b>	<b>\$1</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area R-8 (Contra Costa)	Countywide Public Finance Authority	Covina Public Financing Authority	Crest Forest Fire Protection District Facilities Corporation	Crestline Village County Water District Water Facilities Corporation	Culver City Redevelopment Financing Authority	Cupertino Public Facilities Corporation	Daggett Community Services District	Del Norte County Public Improvement Corporation	Delano Financing Authority
	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	520,130	—	—	—	—	—	—	3,571	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	(2,042)	—	—	—	—	—	—	404	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	—	—	1,619	1,831	620,063	73,449	239	—	36,156
Rents, Concessions, and Royalties	—	3,063,910	1,388,040	169,511	75,812	4,577,251	4,239,000	—	—	1,280,424
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	8,032	—	—	—	—	—	—	110	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	395,000	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>526,120</b>	<b>3,063,910</b>	<b>1,388,040</b>	<b>171,130</b>	<b>77,643</b>	<b>5,197,314</b>	<b>4,312,449</b>	<b>4,324</b>	<b>395,000</b>	<b>1,316,580</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	465,000	2,515,000	690,000	40,000	35,000	3,300,000	6,925,948	2,000	395,000	830,000
Interest Expense	61,902	805,830	698,040	130,575	40,688	5,781,460	2,939,757	3,350	—	384,294
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	2,022	—	—	—	617	—	—	—	—	27,181
<b>Total Expenditures</b>	<b>528,924</b>	<b>3,320,830</b>	<b>1,388,040</b>	<b>170,575</b>	<b>76,305</b>	<b>9,081,460</b>	<b>9,865,705</b>	<b>5,350</b>	<b>395,000</b>	<b>1,241,475</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(2,804)</b>	<b>(256,920)</b>	<b>—</b>	<b>555</b>	<b>1,338</b>	<b>(3,884,146)</b>	<b>(5,553,256)</b>	<b>(1,026)</b>	<b>—</b>	<b>75,105</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	40,372,235	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	39,208,286	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,163,949</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,804)</b>	<b>\$(256,920)</b>	<b>\$—</b>	<b>\$555</b>	<b>\$1,338</b>	<b>\$(3,884,146)</b>	<b>\$(4,389,307)</b>	<b>\$(1,026)</b>	<b>\$—</b>	<b>\$75,105</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Desert Facilities Corporation	Dinuba Financing Authority	Dixon Public Financing Authority	Dixon Public Improvement Corporation	East Bay Regional Park District	East Bay State Building Authority	East Valley Public Facilities Corporation	El Cajon Civic Center Authority	El Dorado County Bond Authority	El Dorado Hills Community Services District Recreation and Park
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	14,220,990	—	—	—	—	384,968
Property Assessments	—	—	1,620,414	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,358	82,551	45,034	—	284,976	368,724	—	3,119	113,950	2,444
Rents, Concessions, and Royalties	176,523	—	437,055	57,270	—	9,597,840	730,178	519,665	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	229,890	—	—	—	—	4,986
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>177,881</b>	<b>82,551</b>	<b>2,102,503</b>	<b>57,270</b>	<b>14,735,856</b>	<b>9,966,564</b>	<b>730,178</b>	<b>522,784</b>	<b>113,950</b>	<b>392,398</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	200,000	—	1,535,000	20,000	7,277,141	7,090,000	1,175,000	415,000	1,475,000	255,000
Interest Expense	176,523	217,620	465,648	33,500	8,480,217	2,530,837	730,178	104,665	685,273	126,389
Fixed Assets	—	947,428	—	—	—	—	—	—	—	—
Other Expenditures	26,613	456,084	—	20	—	—	—	4,418	—	—
<b>Total Expenditures</b>	<b>403,136</b>	<b>1,621,132</b>	<b>2,000,648</b>	<b>53,520</b>	<b>15,757,358</b>	<b>9,620,837</b>	<b>1,905,178</b>	<b>524,083</b>	<b>2,160,273</b>	<b>381,389</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(225,255)</b>	<b>(1,538,581)</b>	<b>101,855</b>	<b>3,750</b>	<b>(1,021,502)</b>	<b>345,727</b>	<b>(1,175,000)</b>	<b>(1,299)</b>	<b>(2,046,323)</b>	<b>11,009</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	8,000,000	—	—	10,605,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	2,593,508	—	—	10,348,815	—	—	—	—	—
Other Financing Sources	—	264,095	—	—	—	—	—	—	1,990,231	—
Other Financing (Uses)	—	1,700,000	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	1,469,621	2,271	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>3,970,587</b>	<b>—</b>	<b>—</b>	<b>1,725,806</b>	<b>2,271</b>	<b>—</b>	<b>—</b>	<b>1,990,231</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(225,255)</b>	<b>\$2,432,006</b>	<b>\$101,855</b>	<b>\$3,750</b>	<b>\$704,304</b>	<b>\$347,998</b>	<b>\$(1,175,000)</b>	<b>\$(1,299)</b>	<b>\$(56,092)</b>	<b>\$11,009</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	El Dorado Union High School District Financing Corporation Financing or Constructing Facilities	Elk Grove Community Services District  Fire Protection	Elsinore Valley Water and Sewer Facilities Corporation  Financing or Constructing Facilities	Emeryville Public Financing Authority  Financing or Constructing Facilities	Encina Financing Joint Powers Authority  Financing or Constructing Facilities	Encinitas Union School District Educational Facilities Corporation Financing or Constructing Facilities	Estero Municipal Improvement District  Drainage and Drainage Maintenance	Estero Municipal Improvement District  Fire Protection	Estero Municipal Improvement District  Land Reclamation and Levee Maintenance	Estero Municipal Improvement District  Lighting and Lighting Maintenance
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	621,342	81,832	2,266,241	621,342
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	17	380	67	17
<b>Revenue From Use of Money and Property</b>										
Interest Income	39,258	9,102	889,662	496,100	86,172	—	3,732	(285)	90,568	3,732
Rents, Concessions, and Royalties	1,006,988	—	10,332,079	8,619,197	1,490,939	—	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,046,246</b>	<b>9,102</b>	<b>11,221,741</b>	<b>9,115,297</b>	<b>1,577,111</b>	<b>—</b>	<b>625,091</b>	<b>81,927</b>	<b>2,356,876</b>	<b>625,091</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	535,000	150,000	2,755,485	2,230,000	835,000	—	458,334	45,000	1,865,000	458,334
Interest Expense	553,759	114,839	3,981,606	7,523,480	742,066	—	61,017	7,190	543,752	61,017
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	211,676	—	—	—	3,638	4,060	14,987	3,638
<b>Total Expenditures</b>	<b>1,088,759</b>	<b>264,839</b>	<b>6,948,767</b>	<b>9,753,480</b>	<b>1,577,066</b>	<b>—</b>	<b>522,989</b>	<b>56,250</b>	<b>2,423,739</b>	<b>522,989</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(42,513)</b>	<b>(255,737)</b>	<b>4,272,974</b>	<b>(638,183)</b>	<b>45</b>	<b>—</b>	<b>102,102</b>	<b>25,677</b>	<b>(66,863)</b>	<b>102,102</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	22,120,000	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	19,887,160	—	—	—	—	—	—
Other Financing Sources	—	—	—	871,499	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	196,174	—	—	86,126	—	—	—	—	—
Operating Transfers Out	—	176,682	—	2,722,459	86,126	987,716	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>19,492</b>	<b>—</b>	<b>381,880</b>	<b>—</b>	<b>(987,716)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(42,513)</b>	<b>\$(236,245)</b>	<b>\$4,272,974</b>	<b>\$(256,303)</b>	<b>\$45</b>	<b>\$(987,716)</b>	<b>\$102,102</b>	<b>\$25,677</b>	<b>\$(66,863)</b>	<b>\$102,102</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Estero Municipal Improvement District	Estero Municipal Improvement District	Eureka Public Financing Authority	Financing Authority of the City of Redondo Beach	Folsom Public Financing Authority	Forestville Fire and Water Commission	Fowler Public Financing Authority	Fremont Public Financing Authority	Fresno County Financing Authority	Fresno Joint Powers Financing Authority
	Recreation and Park	Streets and Roads - Construction and Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	298,251	621,341	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	886	16	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	(295)	3,733	391	1,114,961	—	276	30,336	682,341	212,685	5,206,042
Rents, Concessions, and Royalties	—	—	—	343,568	—	10,085	525,308	—	1,626,642	7,003,929
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	1,336,263	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	47,614	—	—	—	—
<b>Total Revenues</b>	<b>298,842</b>	<b>625,090</b>	<b>1,336,654</b>	<b>1,458,529</b>	<b>—</b>	<b>57,975</b>	<b>555,644</b>	<b>682,341</b>	<b>1,839,327</b>	<b>12,209,971</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	140,000	458,332	605,000	394,798	—	47,614	200,000	2,585,000	890,000	3,230,000
Interest Expense	14,600	61,017	731,846	968,403	—	6,289	364,418	3,958,615	892,285	6,904,318
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	4,699	3,639	—	313,299	—	2,675	469	—	—	2,892,831
<b>Total Expenditures</b>	<b>159,299</b>	<b>522,988</b>	<b>1,336,846</b>	<b>1,676,500</b>	<b>—</b>	<b>56,578</b>	<b>564,887</b>	<b>6,543,615</b>	<b>1,782,285</b>	<b>13,027,149</b>
<b>Revenues Over (Under) Expenditures</b>	<b>139,543</b>	<b>102,102</b>	<b>(192)</b>	<b>(217,971)</b>	<b>—</b>	<b>1,397</b>	<b>(9,243)</b>	<b>(5,861,274)</b>	<b>57,042</b>	<b>(817,178)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	16,950,000	—	—	36,820,000	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	13,891,323	—	—	5,685,000	—	—
Other Financing Sources	—	—	—	516,169	—	—	—	—	—	3,970,534
Other Financing (Uses)	—	—	—	468,543	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	10,092,527	—	—
Operating Transfers Out	—	—	—	—	3,058,677	—	—	35,501,175	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>47,626</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>5,726,352</b>	<b>—</b>	<b>3,970,534</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$139,543</b>	<b>\$102,102</b>	<b>\$(192)</b>	<b>\$(170,345)</b>	<b>\$—</b>	<b>\$1,397</b>	<b>\$(9,243)</b>	<b>\$(134,922)</b>	<b>\$57,042</b>	<b>\$3,153,356</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Fruitvale School District School Building Corporation Financing or Constructing Facilities	Fulton-El Camino Recreation and Park District Recreation and Park	Galt Capital Improvements Authority Financing or Constructing Facilities	Galt Middle School JPA Financing or Constructing Facilities	Gilroy Unified School District School Building Corporation Financing or Constructing Facilities	Glendora Public Finance Authority Financing or Constructing Facilities	Goshen Community Services District Financing or Constructing Facilities	Governments of Livermore Financing Authority Financing or Constructing Facilities	Grand Terrace Public Financing Authority Financing or Constructing Facilities	Grenada Fire Protection District Fire Protection
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	14,025
Property Assessments	—	426,495	—	119,570	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	32
<b>Revenue From Use of Money and Property</b>										
Interest Income	73,250	13,388	23,880	14,247	77,293	831,816	1,340	—	3,736	1,633
Rents, Concessions, and Royalties	1,534,124	—	—	—	2,868,004	1,355,000	—	325,348	274,907	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	484
Other Governmental Agencies	—	—	—	426,442	—	—	181,976	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>1,607,374</b>	<b>439,883</b>	<b>23,880</b>	<b>560,259</b>	<b>2,945,297</b>	<b>2,186,816</b>	<b>183,316</b>	<b>325,348</b>	<b>278,643</b>	<b>16,174</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,275,000	196,206	—	270,000	1,565,000	1,355,000	35,000	271,001	105,000	3,000
Interest Expense	258,466	111,258	176,395	183,560	1,324,488	748,096	128,115	54,347	173,910	6,630
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	910,074	—	1,600	—	—	—
<b>Total Expenditures</b>	<b>1,533,466</b>	<b>307,464</b>	<b>176,395</b>	<b>453,560</b>	<b>3,799,562</b>	<b>2,103,096</b>	<b>164,715</b>	<b>325,348</b>	<b>278,910</b>	<b>9,630</b>
<b>Revenues Over (Under) Expenditures</b>	<b>73,908</b>	<b>132,419</b>	<b>(152,515)</b>	<b>106,699</b>	<b>(854,265)</b>	<b>83,720</b>	<b>18,601</b>	<b>—</b>	<b>(267)</b>	<b>6,544</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	12,625	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	291,207	—	—	—	—	—	—	—	—
Operating Transfers Out	—	426,495	7,409	55,808	—	—	18,601	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(12,625)</b>	<b>(135,288)</b>	<b>(7,409)</b>	<b>(55,808)</b>	<b>—</b>	<b>—</b>	<b>(18,601)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$61,283</b>	<b>\$(2,869)</b>	<b>\$(159,924)</b>	<b>\$50,891</b>	<b>\$(854,265)</b>	<b>\$83,720</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(267)</b>	<b>\$6,544</b>



**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Hawaiian Gardens Public Finance Authority Financing or Constructing Facilities	Hayward Area Recreation and Park District Recreation and Park	Hayward Public Financing Authority Financing or Constructing Facilities	Hayward School Financing Corporation Financing or Constructing Facilities	Heartland Communications Facilities Authority Financing or Constructing Facilities	Heber Public Utility District Governmental Services	Hi-Desert Water District Improvement Corporation Financing or Constructing Facilities	Hillsborough Public Improvement Corporation Financing or Constructing Facilities	Huntington Beach Public Financing Authority Financing or Constructing Facilities	Indian Valley Community Services District Governmental Services
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	10,407	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	13,705
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	2,577	—	2,800,511	152,307	—	—	1	—	608,971	84
Rents, Concessions, and Royalties	576,249	—	—	2,518,311	—	—	107,393	672,082	8,772,529	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	781	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	2,859,703	—
<b>Total Revenues</b>	<b>578,826</b>	<b>—</b>	<b>2,800,511</b>	<b>2,670,618</b>	<b>—</b>	<b>11,188</b>	<b>107,394</b>	<b>672,082</b>	<b>12,241,203</b>	<b>13,789</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	90,000	105,000	—	1,075,000	118,589	—	40,000	200,000	23,915,000	—
Interest Expense	367,234	119,209	2,825,145	1,367,739	24,424	—	67,393	472,082	4,188,829	13,669
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	197,224	—	—	—	—	—	1,456,584	—
<b>Total Expenditures</b>	<b>457,234</b>	<b>224,209</b>	<b>3,022,369</b>	<b>2,442,739</b>	<b>143,013</b>	<b>—</b>	<b>107,393</b>	<b>672,082</b>	<b>29,560,413</b>	<b>13,669</b>
<b>Revenues Over (Under) Expenditures</b>	<b>121,592</b>	<b>(224,209)</b>	<b>(221,858)</b>	<b>227,879</b>	<b>(143,013)</b>	<b>11,188</b>	<b>1</b>	<b>—</b>	<b>(17,319,210)</b>	<b>120</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	31,095,000	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	31,071,000	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	134,450	—	—	—	—	—	—
Operating Transfers In	—	224,208	—	—	143,013	—	—	—	—	—
Operating Transfers Out	—	—	—	93,429	—	11,188	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>224,208</b>	<b>—</b>	<b>(227,879)</b>	<b>143,013</b>	<b>(11,188)</b>	<b>—</b>	<b>—</b>	<b>24,000</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$121,592</b>	<b>\$(1)</b>	<b>\$(221,858)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1</b>	<b>\$—</b>	<b>\$(17,295,210)</b>	<b>\$120</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Indio Public Financing Authority	Inland Empire Public Facilities Corporation	Intercommunity Hospital Financing Authority	Irvine Ranch Water District Improvement Corporation	Isla Vista Recreation and Park District	Janesville School Financing Corporation	Kensington Police Protection and Community Services District	Kern Community College District Public Facilities Financing Corporation	Kingsburg Financing Authority	Ladera Recreation District
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	190,623	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	54,130
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	616,568	6,831,747	125	—	6,565	115	2,714	124,757	275,758	1,286
Rents, Concessions, and Royalties	—	49,081,792	2,807,102	2,641,000	—	60,011	—	2,507,407	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	206,165	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>616,568</b>	<b>55,913,539</b>	<b>2,807,227</b>	<b>2,641,000</b>	<b>212,730</b>	<b>60,126</b>	<b>193,337</b>	<b>2,632,164</b>	<b>275,758</b>	<b>55,416</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	210,000	49,840,000	—	1,900,000	80,000	27,064	70,000	325,000	515,000	25,000
Interest Expense	616,568	44,146,849	2,807,227	741,000	89,821	33,062	122,646	2,308,999	247,824	20,845
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	4,970,270	—	—	28,037	—	8,907	—	—	8,626
<b>Total Expenditures</b>	<b>826,568</b>	<b>98,957,119</b>	<b>2,807,227</b>	<b>2,641,000</b>	<b>197,858</b>	<b>60,126</b>	<b>201,553</b>	<b>2,633,999</b>	<b>762,824</b>	<b>54,471</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(210,000)</b>	<b>(43,043,580)</b>	<b>—</b>	<b>—</b>	<b>14,872</b>	<b>—</b>	<b>(8,216)</b>	<b>(1,835)</b>	<b>(487,066)</b>	<b>945</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	158,055,000	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	52,330,000	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	1,221	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>105,725,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,221</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(210,000)</b>	<b>\$62,681,420</b>	<b>\$—</b>	<b>\$—</b>	<b>\$14,872</b>	<b>\$—</b>	<b>\$(6,995)</b>	<b>\$(1,835)</b>	<b>\$(487,066)</b>	<b>\$945</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Lake Elsinore Public Finance Authority	Lake Elsinore Recreation Authority	Lemoore Financing Authority	Livermore Capital Projects Financing Authority	Los Angeles Convention and Exhibition Center Authority	Los Angeles County - Downey Regional Public Recreation Area Authority	Los Angeles County Flood Control District	Los Angeles County Public Works Financing Authority	Los Angeles County Schools Regionalized Business Services	Los Angeles Harbor Improvement Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	6,443,361	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	(60,861)	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	6,544,825	1,130	40,593	457,141	4,949,011	6,798	84,642	22,537	—	—
Rents, Concessions, and Royalties	—	185,560	—	3,356,293	37,588,471	—	—	35,961,715	—	189,388
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	99	—	—	—
Charges for Current Services	—	—	—	—	4,163,180	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	8,513,310	—	—
<b>Total Revenues</b>	<b>6,544,825</b>	<b>186,690</b>	<b>40,593</b>	<b>3,813,434</b>	<b>46,700,662</b>	<b>6,798</b>	<b>6,467,241</b>	<b>44,497,562</b>	<b>—</b>	<b>189,388</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,480,000	—	360,000	955,000	7,771,594	395,000	6,020,000	32,500,000	—	—
Interest Expense	6,452,702	186,590	359,427	1,827,191	38,277,904	156,021	756,135	8,829,253	—	189,388
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	2,513,859	207	—	—	28,367,089	—	2,194	3,065,674	—	—
<b>Total Expenditures</b>	<b>10,446,561</b>	<b>186,797</b>	<b>719,427</b>	<b>2,782,191</b>	<b>74,416,587</b>	<b>551,021</b>	<b>6,778,329</b>	<b>44,394,927</b>	<b>—</b>	<b>189,388</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,901,736)</b>	<b>(107)</b>	<b>(678,834)</b>	<b>1,031,243</b>	<b>(27,715,925)</b>	<b>(544,223)</b>	<b>(311,088)</b>	<b>102,635</b>	<b>—</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	31,570,000	—	—	—	468,677,625	—	—	143,195,000	7,690,000	—
Payment to Refunded Debt Escrow Agent	31,666,626	—	—	—	455,117,928	5,524,942	—	143,195,000	7,690,000	—
Other Financing Sources	—	—	614,578	—	—	—	—	—	—	—
Other Financing (Uses)	1,947,000	—	259,212	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	2,301,041	5,445,267	—	—	—	—
Operating Transfers Out	—	—	—	1,418,224	—	6,691	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(2,043,626)</b>	<b>—</b>	<b>355,366</b>	<b>(1,418,224)</b>	<b>15,860,738</b>	<b>(86,366)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(5,945,362)</b>	<b>\$(107)</b>	<b>\$(323,468)</b>	<b>\$(386,981)</b>	<b>\$(11,855,187)</b>	<b>\$(630,589)</b>	<b>\$(311,088)</b>	<b>\$102,635</b>	<b>\$—</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Los Angeles State Building Authority	Los Medanos Community Hospital District	Los Osos Community Services District	Marin County Open Space District	Marin/Sonoma Mosquito and Vector Control District	Marinwood Community Services District	Mendocino County Public Facilities Corporation	Mendota Joint Powers Financing Authority	Mesa Consolidated Water District Improvement Corporation	Midpeninsula Regional Open Space District
	Financing or Constructing Facilities	Health	Fire Protection	Recreation and Park	Pest Control	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	1,014,970	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	611,712	—	—	—	—	—	—
Prior Year and Penalties	—	(1,830)	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	811,210	—	—	2,477	40,717	8,320	51,705	18,146	—	101,501
Rents, Concessions, and Royalties	22,474,825	—	—	—	—	—	3,232,551	—	1,568,255	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	27,391	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	(45,689)	—	—	—	—	—	30,000	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>23,286,035</b>	<b>994,842</b>	<b>—</b>	<b>614,189</b>	<b>40,717</b>	<b>8,320</b>	<b>3,284,256</b>	<b>48,146</b>	<b>1,568,255</b>	<b>101,501</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	12,915,000	1,413,500	15,205	—	1,125,000	60,000	855,000	30,000	2,210,000	3,324,548
Interest Expense	9,422,821	—	1,957	461,746	176,311	68,005	1,980,020	—	1,568,255	4,282,984
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	—	773	18,750	—	—	—
<b>Total Expenditures</b>	<b>22,337,821</b>	<b>1,413,500</b>	<b>17,162</b>	<b>461,746</b>	<b>1,301,311</b>	<b>128,778</b>	<b>2,853,770</b>	<b>30,000</b>	<b>3,778,255</b>	<b>7,607,532</b>
<b>Revenues Over (Under) Expenditures</b>	<b>948,214</b>	<b>(418,658)</b>	<b>(17,162)</b>	<b>152,443</b>	<b>(1,260,594)</b>	<b>(120,458)</b>	<b>430,486</b>	<b>18,146</b>	<b>(2,210,000)</b>	<b>(7,506,031)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	15,000	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	2,174,944	418,658	17,162	—	956,506	120,507	—	—	—	7,068,983
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>2,174,944</b>	<b>418,658</b>	<b>17,162</b>	<b>—</b>	<b>956,506</b>	<b>120,507</b>	<b>—</b>	<b>—</b>	<b>(15,000)</b>	<b>7,068,983</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$3,123,158</b>	<b>\$—</b>	<b>\$—</b>	<b>\$152,443</b>	<b>\$(304,088)</b>	<b>\$49</b>	<b>\$430,486</b>	<b>\$18,146</b>	<b>\$(2,225,000)</b>	<b>\$(437,048)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Mission Viejo Community Development Financing Authority Financing or Constructing Facilities	Modesto Irrigation District Financing Authority Financing or Constructing Facilities	Mojave Desert Air Quality Management District Air Pollution Control	Mojave Water Agency Public Facilities Corporation Financing or Constructing Facilities	Monte Vista County Water District Facilities Corporation Financing or Constructing Facilities	Monterey Bay Building Authority Financing or Constructing Facilities	Monterey County Water Resource Agency Flood Control and Water Conservation	Monterey Peninsula Regional Park District Recreation and Park	Moreno Valley Public Facilities Financing Corporation Financing or Constructing Facilities	Morgan Hill Wastewater Facilities Financing Corporation Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$1,945	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	4,879	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	365,476	5,120	—	—	4,483	—	3,052	—	119,540	—
Rents, Concessions, and Royalties	2,988,873	18,839,569	—	1,325,554	3,320	160,000	—	—	—	220,233
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	58	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	51,220	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>3,405,569</b>	<b>18,844,689</b>	<b>—</b>	<b>1,325,554</b>	<b>7,803</b>	<b>160,000</b>	<b>9,934</b>	<b>—</b>	<b>119,540</b>	<b>220,233</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	915,000	14,981,893	104,643	660,000	—	160,000	—	228,000	1,395,000	160,000
Interest Expense	1,903,497	10,866,662	89,037	1,253,479	70,847	—	—	—	937,574	220,233
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	338	—	—	48,400	5,991	—	—	—	—	—
<b>Total Expenditures</b>	<b>2,818,835</b>	<b>25,848,555</b>	<b>193,680</b>	<b>1,961,879</b>	<b>76,838</b>	<b>160,000</b>	<b>—</b>	<b>228,000</b>	<b>2,332,574</b>	<b>380,233</b>
<b>Revenues Over (Under) Expenditures</b>	<b>586,734</b>	<b>(7,003,866)</b>	<b>(193,680)</b>	<b>(636,325)</b>	<b>(69,035)</b>	<b>—</b>	<b>9,934</b>	<b>(228,000)</b>	<b>(2,213,034)</b>	<b>(160,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	875,000	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	1,160,000	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	1,255,466	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	193,680	—	—	—	—	228,000	—	—
Operating Transfers Out	21,174	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(1,276,640)</b>	<b>—</b>	<b>193,680</b>	<b>—</b>	<b>(285,000)</b>	<b>—</b>	<b>—</b>	<b>228,000</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(689,906)</b>	<b>\$(7,003,866)</b>	<b>\$—</b>	<b>\$(636,325)</b>	<b>\$(354,035)</b>	<b>\$—</b>	<b>\$9,934</b>	<b>\$—</b>	<b>\$(2,213,034)</b>	<b>\$(160,000)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Mountain View Shoreline Regional Park Community  Recreation and Park	Municipal Improvement Corporation of Los Angeles  Financing or Constructing Facilities	Napa County Flood Protection and Watershed Authority  Financing or Constructing Facilities	Napa County Public Improvement Corporation  Financing or Constructing Facilities	National City Joint Powers Financing Authority  Financing or Constructing Facilities	Nevada County Building Company  Financing or Constructing Facilities	New Jerusalem Drainage District (San Joaquin)  Drainage and Drainage Maintenance	Newark Unified School District School Building Corporation Financing or Constructing Facilities	Newberry Community Services District  Fire Protection	Newport Beach Public Facilities Corporation  Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	21,421	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	11,094,814	775,371	201,728	418	—	95	14,302	—	5,571
Rents, Concessions, and Royalties	—	94,942,356	—	—	484,014	—	—	2,582,093	—	559,666
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	497	—	—	—
Other Governmental Agencies	—	—	13,898,673	9,769,080	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	3,962	—	—	—	8,977	—	—	—	—
<b>Total Revenues</b>	<b>—</b>	<b>106,041,132</b>	<b>14,674,044</b>	<b>9,970,808</b>	<b>484,432</b>	<b>8,977</b>	<b>22,013</b>	<b>2,596,395</b>	<b>—</b>	<b>565,237</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	2,195,000	89,695,000	—	9,870,000	245,000	19,575,000	45,000	2,400,000	30,654	255,000
Interest Expense	2,916,000	43,301,891	2,071,077	1,498,276	239,484	377,454	22,564	196,228	—	310,925
Fixed Assets	—	143,735,337	—	—	—	—	—	—	—	—
Other Expenditures	—	488,841	569,169	22,993	—	8,977	—	57,539	—	—
<b>Total Expenditures</b>	<b>5,111,000</b>	<b>277,221,069</b>	<b>2,640,246</b>	<b>11,391,269</b>	<b>484,484</b>	<b>19,961,431</b>	<b>67,564</b>	<b>2,653,767</b>	<b>30,654</b>	<b>565,925</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(5,111,000)</b>	<b>(171,179,937)</b>	<b>12,033,798</b>	<b>(1,420,461)</b>	<b>(52)</b>	<b>(19,952,454)</b>	<b>(45,551)</b>	<b>(57,372)</b>	<b>(30,654)</b>	<b>(688)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	46,653,768	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	46,653,768	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	5,096,000	153,152,789	—	1,711,825	—	—	46,083	—	30,654	—
Operating Transfers Out	—	—	—	1,711,825	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>5,096,000</b>	<b>153,152,789</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>46,083</b>	<b>—</b>	<b>30,654</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(15,000)</b>	<b>\$(18,027,148)</b>	<b>\$12,033,798</b>	<b>\$(1,420,461)</b>	<b>\$(52)</b>	<b>\$(19,952,454)</b>	<b>\$532</b>	<b>\$(57,372)</b>	<b>\$—</b>	<b>\$(688)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	North County Library Authority	North Tahoe Building Corporation	Norwalk Community Facilities Finance Authority	Oakland-Alameda County Coliseum Authority	Occidental Community Services District	Oceanside Building Authority District	Oceanside Public Financing Authority	Orange County Civic Center Authority	Orange County Fire Authority	Orange County Public Facilities Corporation
	Library Services	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$15,833	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	906,636	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	8,282	65,197	2,160,743	601,799	325	53,311	75,126	1	147,131	8,147,234
Rents, Concessions, and Royalties	—	142,513	1,574,344	—	—	1,943,635	4,085,250	—	—	64,900,070
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	214	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	322,076	—	—	—
<b>Total Revenues</b>	<b>8,282</b>	<b>207,710</b>	<b>3,735,087</b>	<b>601,799</b>	<b>16,372</b>	<b>2,903,582</b>	<b>4,482,452</b>	<b>1</b>	<b>147,131</b>	<b>73,047,304</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	180,000	125,000	905,000	7,115,000	7,000	1,012,600	—	—	2,710,000	28,805,000
Interest Expense	146,234	340,134	3,205,087	7,573,909	10,437	2,958,710	470,421	—	951,750	38,056,008
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	232	—	—	—	13,251	—	90	—	6,126,187
<b>Total Expenditures</b>	<b>326,234</b>	<b>465,366</b>	<b>4,110,087</b>	<b>14,688,909</b>	<b>17,437</b>	<b>3,984,561</b>	<b>470,421</b>	<b>90</b>	<b>3,661,750</b>	<b>72,987,195</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(317,952)</b>	<b>(257,656)</b>	<b>(375,000)</b>	<b>(14,087,110)</b>	<b>(1,065)</b>	<b>(1,080,979)</b>	<b>4,012,031</b>	<b>(89)</b>	<b>(3,514,619)</b>	<b>60,109</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	25,765,559	52,120,000	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	24,510,000	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	2,692,171	23,073,389	—	—	—
Operating Transfers In	300,000	—	—	1,239,519	—	—	—	—	3,706,100	165,985,051
Operating Transfers Out	—	—	—	—	—	—	—	—	—	165,985,051
<b>Total Other Financing Sources (Uses)</b>	<b>300,000</b>	<b>—</b>	<b>—</b>	<b>1,239,519</b>	<b>—</b>	<b>(1,436,612)</b>	<b>29,046,611</b>	<b>—</b>	<b>3,706,100</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(17,952)</b>	<b>\$(257,656)</b>	<b>\$(375,000)</b>	<b>\$(12,847,591)</b>	<b>\$(1,065)</b>	<b>\$(2,517,591)</b>	<b>\$33,058,642</b>	<b>\$(89)</b>	<b>\$191,481</b>	<b>\$60,109</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Orange County Public Finance Authority	Orange County Sanitation District Financing Corporation	Orangevale Recreation and Park District	Pajaro Valley Water Management Agency	Pajaro/Sunny Mesa Community Services District	Palmdale Civic Authority	Palo Alto Public Improvement Corporation	Palos Verdes Library District	Parking Authority of the City of Hawthorne	Parking Authority of the City of Industry
	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities	Library Services	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	1,220,902	—	—
Property Assessments	—	—	534,392	1,811,212	41,032	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	996,626	—
Prior Year and Penalties	—	—	—	—	—	—	—	7,472	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	835,278	—	1,896	4,006	2,823	216,422	55,761	12,389	4,402	762
Rents, Concessions, and Royalties	15,811,558	11,433,204	—	—	—	4,021,377	1,254,246	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	12,509	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	13,651	—	—	—	—	—
<b>Total Revenues</b>	<b>16,646,836</b>	<b>11,433,204</b>	<b>536,288</b>	<b>1,815,218</b>	<b>57,506</b>	<b>4,237,799</b>	<b>1,310,007</b>	<b>1,253,272</b>	<b>1,001,028</b>	<b>762</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	8,455,000	11,025,000	255,000	610,724	12,000	1,345,000	790,000	605,000	250,000	190,000
Interest Expense	7,664,976	11,433,204	156,084	1,211,243	36,816	3,222,526	655,695	612,358	708,794	5,225
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	1,094,790	—	—	—	—	4,443,818	—	20,007	14,956	—
<b>Total Expenditures</b>	<b>17,214,766</b>	<b>22,458,204</b>	<b>411,084</b>	<b>1,821,967</b>	<b>48,816</b>	<b>9,011,344</b>	<b>1,445,695</b>	<b>1,237,365</b>	<b>973,750</b>	<b>195,225</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(567,930)</b>	<b>(11,025,000)</b>	<b>125,204</b>	<b>(6,749)</b>	<b>8,690</b>	<b>(4,773,545)</b>	<b>(135,688)</b>	<b>15,907</b>	<b>27,278</b>	<b>(194,463)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	63,476,842	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	18,107,416	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	15,699,616	—	408,946	—	—	5,664	336,886	—	—	—
Operating Transfers Out	15,699,616	—	534,392	—	22,600	40,363,739	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>(125,446)</b>	<b>—</b>	<b>(22,600)</b>	<b>5,011,351</b>	<b>336,886</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(567,930)</b>	<b>\$(11,025,000)</b>	<b>\$(242)</b>	<b>\$(6,749)</b>	<b>\$(13,910)</b>	<b>\$237,806</b>	<b>\$201,198</b>	<b>\$15,907</b>	<b>\$27,278</b>	<b>\$(194,463)</b>



**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Parking Authority of the City of La Mesa	Parking Authority of the City of Long Beach	Parking Authority of the City of Riverside	Pasadena Civic Improvement Corporation	Pasadena Public Financing Authority	Paso Robles Joint Unified School District Educational Facilities Corporation	Perris Public Financing Authority	Pismo Beach Public Financing Authority	Pittsburg Unified School District Financing Corporation	Placentia Civic Center Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	5,515	40,071	1,393	1,388,553	619,810	—	1,932,975	60,757	32,288	492
Rents, Concessions, and Royalties	501,511	323,230	37,968	7,274,002	—	7,182,833	—	—	828,664	71,800
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	2,770,809	—	—	596,075	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>507,026</b>	<b>363,301</b>	<b>39,361</b>	<b>8,662,555</b>	<b>3,390,619</b>	<b>7,182,833</b>	<b>1,932,975</b>	<b>656,832</b>	<b>860,952</b>	<b>72,292</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	365,000	220,000	525,000	3,698,979	2,756,579	6,980,000	975,000	350,000	390,000	65,000
Interest Expense	141,750	279,480	19,050	3,572,777	2,367,708	235,794	2,158,656	300,235	583,303	10,118
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	6,443	26,843	1,393	61,650	3,370,161	—	721,902	13,348	—	—
<b>Total Expenditures</b>	<b>513,193</b>	<b>526,323</b>	<b>545,443</b>	<b>7,333,406</b>	<b>8,494,448</b>	<b>7,215,794</b>	<b>3,855,558</b>	<b>663,583</b>	<b>973,303</b>	<b>75,118</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(6,167)</b>	<b>(163,022)</b>	<b>(506,082)</b>	<b>1,329,149</b>	<b>(5,103,829)</b>	<b>(32,961)</b>	<b>(1,922,583)</b>	<b>(6,751)</b>	<b>(112,351)</b>	<b>(2,826)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	9,840,000	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	10,270,834	—	—	—
Other Financing Sources	—	—	—	—	8,442,398	—	5,044,152	—	—	—
Other Financing (Uses)	—	—	—	—	10,655	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	32,961	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	2,032	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>8,431,743</b>	<b>32,961</b>	<b>4,613,318</b>	<b>—</b>	<b>(2,032)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(6,167)</b>	<b>\$(163,022)</b>	<b>\$(506,082)</b>	<b>\$1,329,149</b>	<b>\$3,327,914</b>	<b>\$—</b>	<b>\$2,690,735</b>	<b>\$(6,751)</b>	<b>\$(114,383)</b>	<b>\$(2,826)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Pleasanton Joint Powers Financing Authority	Pomona Public Finance Authority	Porterville Schools Improvement Corporation	Rancho Simi Recreation and Park District	Rancho Simi Recreation and Park District Public Facilities Corporation	Reclamation District No. 2035	Reclamation District No. 551	Redding Joint Powers Financing Authority	Redwood City Public Financing Authority	Redwood Region Economic Development Commission Local and Regional Planning or Development
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Flood Control and Water Conservation	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	83,198	85,989	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	103	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	23,209	9,636,756	13,427	4,709	1,938	5,072	488	—	231,167	238,404
Rents, Concessions, and Royalties	5,664,726	—	—	—	184,405	—	—	4,469,991	2,170,464	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	11,789
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	1,518,579	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	94,828	—	—	—	—	—	—	—	20,623
<b>Total Revenues</b>	<b>5,687,935</b>	<b>9,731,584</b>	<b>13,427</b>	<b>4,709</b>	<b>186,343</b>	<b>88,270</b>	<b>86,580</b>	<b>4,469,991</b>	<b>3,920,210</b>	<b>270,816</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	4,915,000	3,085,000	325,000	80,000	100,000	49,000	64,449	961,110	2,385,000	—
Interest Expense	865,154	10,082,396	1,037,879	32,350	85,525	33,870	21,820	3,508,881	1,495,120	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	88,853	567,324	—	—	11,588	—	—	—	95,369	—
<b>Total Expenditures</b>	<b>5,869,007</b>	<b>13,734,720</b>	<b>1,362,879</b>	<b>112,350</b>	<b>197,113</b>	<b>82,870</b>	<b>86,269</b>	<b>4,469,991</b>	<b>3,975,489</b>	<b>—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(181,072)</b>	<b>(4,003,136)</b>	<b>(1,349,452)</b>	<b>(107,641)</b>	<b>(10,770)</b>	<b>5,400</b>	<b>311</b>	<b>—</b>	<b>(55,279)</b>	<b>270,816</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	15,205,000	—	—	—	—	—	48,320,493	—	—
Payment to Refunded Debt Escrow Agent	—	10,370,000	—	—	—	—	—	43,936,539	—	—
Other Financing Sources	—	723,588	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	4,383,954	—	—
Operating Transfers In	—	—	—	269,040	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	268,844
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>5,558,588</b>	<b>—</b>	<b>269,040</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(268,844)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(181,072)</b>	<b>\$1,555,452</b>	<b>\$(1,349,452)</b>	<b>\$161,399</b>	<b>\$(10,770)</b>	<b>\$5,400</b>	<b>\$311</b>	<b>\$—</b>	<b>\$(55,279)</b>	<b>\$1,972</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Rescue District Facilities Corporation	Rialto Nonprofit Public Building Corporation	Rialto Public Financing Authority	Richmond Joint Powers Financing Authority	Ripon Consolidated Fire Protection District	Riverside - San Bernardino Housing and Finance Agency	Riverside County Board of Education Service Center Building Corporation	Riverside County Flood Control and Water Conservation	Riverside County Public Financing Authority	Riverside Public Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	948,531
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	639	—	—	330,340	4,149	531,793	40,527	—	3,424,899	739,335
Rents, Concessions, and Royalties	607,745	2,099,800	931,807	5,067,546	—	—	1,614,730	—	145,888	939,660
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	20,569	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	899,750	—	—	—	—	—	—
<b>Total Revenues</b>	<b>608,384</b>	<b>2,099,800</b>	<b>931,807</b>	<b>6,297,636</b>	<b>4,149</b>	<b>552,362</b>	<b>1,655,257</b>	<b>—</b>	<b>3,570,787</b>	<b>2,627,526</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	415,000	1,455,000	95,000	2,720,000	40,000	—	501,541	875,000	1,210,000	1,670,000
Interest Expense	196,860	644,800	836,807	4,752,152	28,049	991,213	1,158,681	70,000	4,224,463	2,136,773
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	645,000	—	3,500	3,693	—	29,080	39,754
<b>Total Expenditures</b>	<b>611,860</b>	<b>2,099,800</b>	<b>931,807</b>	<b>8,117,152</b>	<b>68,049</b>	<b>994,713</b>	<b>1,663,915</b>	<b>945,000</b>	<b>5,463,543</b>	<b>3,846,527</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(3,476)</b>	<b>—</b>	<b>—</b>	<b>(1,819,516)</b>	<b>(63,900)</b>	<b>(442,351)</b>	<b>(8,658)</b>	<b>(945,000)</b>	<b>(1,892,756)</b>	<b>(1,219,001)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	6,120,000	22,300,000	—	—	—	—	—	—	—
Other Financing Sources	—	6,120,000	22,300,000	1,708,307	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	1,708,828	63,894	5,899,289	—	945,000	—	—
Operating Transfers Out	—	—	—	1,708,828	—	1,256,182	—	238,403	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,708,307</b>	<b>63,894</b>	<b>4,643,107</b>	<b>—</b>	<b>706,597</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,476)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(111,209)</b>	<b>\$(6)</b>	<b>\$4,200,756</b>	<b>\$(8,658)</b>	<b>\$(238,403)</b>	<b>\$(1,892,756)</b>	<b>\$(1,219,001)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Roseville Finance Authority	Rossmoor Community Services District	Sacramento Area Flood Control Agency	Sacramento City Financing Authority	Sacramento County Public Facilities Corporation	Sacramento County Sanitation Districts Financing Authority	Sacramento Metropolitan Air Quality Management District	San Bernardino County Financing Authority	San Bernardino County-Chino Civic Center Authority	San Bernardino Joint Powers Authority
	Financing or Constructing Facilities	Recreation and Park	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Air Pollution Control	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	87,749	—	5,014,167	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	2,724,457	8,890,724	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	48,463	(990)	118,521	—	1,498,168	1,042	21,173	18,174,650	1,710	110,883
Rents, Concessions, and Royalties	1,485,355	—	—	86,038,611	33,834,137	—	133,397	—	—	4,916,192
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	36,549,991	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	4,392,167	—	—	—	—	—	—	15,584,531	—	—
<b>Total Revenues</b>	<b>5,925,985</b>	<b>86,759</b>	<b>2,842,978</b>	<b>99,943,502</b>	<b>35,332,305</b>	<b>36,551,033</b>	<b>154,570</b>	<b>33,759,181</b>	<b>1,710</b>	<b>5,027,075</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	5,040,000	35,000	1,045,000	49,482,000	12,963,600	9,825,000	140,000	13,340,000	—	1,825,000
Interest Expense	922,158	48,086	2,524,281	43,943,281	12,384,248	26,328,068	270,762	17,945,646	—	3,038,825
Fixed Assets	13,300,000	—	—	166,515,000	—	—	—	—	—	—
Other Expenditures	3,692	2,475	57,963	—	1,845,218	360,239	—	16,080,672	—	—
<b>Total Expenditures</b>	<b>19,265,850</b>	<b>85,561</b>	<b>3,627,244</b>	<b>259,940,281</b>	<b>27,193,066</b>	<b>36,513,307</b>	<b>410,762</b>	<b>47,366,318</b>	<b>—</b>	<b>4,863,825</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(13,339,865)</b>	<b>1,198</b>	<b>(784,266)</b>	<b>(159,996,779)</b>	<b>8,139,239</b>	<b>37,726</b>	<b>(256,192)</b>	<b>(13,607,137)</b>	<b>1,710</b>	<b>163,250</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	46,265,000	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	27,085,000	—	—	52,783,221	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	40,385,000	—	1,100,852	166,515,000	—	—	—	—	—	—
Operating Transfers Out	—	—	730,085	—	—	—	—	—	1,500	123,498
<b>Total Other Financing Sources (Uses)</b>	<b>13,300,000</b>	<b>—</b>	<b>370,767</b>	<b>159,996,779</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(1,500)</b>	<b>(123,498)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(39,865)</b>	<b>\$1,198</b>	<b>\$(413,499)</b>	<b>\$—</b>	<b>\$8,139,239</b>	<b>\$37,726</b>	<b>\$(256,192)</b>	<b>\$(13,607,137)</b>	<b>\$210</b>	<b>\$39,752</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	San Bernardino Public Safety Authority	San Buenaventura Public Facilities Financing Authority	San Diego County Capital Asset Leasing Corporation	San Diego Facilities and Equipment Leasing Corporation	San Diego Open Space Park Facilities District No. 1	San Diego Redevelopment Financing Authority	San Diego Regional Building Authority	San Diego Unified School District Public School Building Corporation	San Francisco Airport Improvement Corporation	San Francisco Municipal Railway Improvement Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,682,043	534,175	1,317,706	1,397,618	189,347	91,803	171,224	1,327,989	710	37,000
Rents, Concessions, and Royalties	1,575,000	2,293,844	—	28,487,783	—	5,495,392	4,059,022	144,103,646	1,676,566	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	7,040,218	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	774,324	—	—	—	—	—	—	—	20,000
<b>Total Revenues</b>	<b>3,257,043</b>	<b>3,602,343</b>	<b>1,317,706</b>	<b>29,885,401</b>	<b>7,229,565</b>	<b>5,587,195</b>	<b>4,230,246</b>	<b>145,431,635</b>	<b>1,677,276</b>	<b>57,000</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,575,000	610,000	38,505,000	10,775,000	4,700,000	485,000	1,840,000	132,510,000	305,000	—
Interest Expense	1,684,504	3,126,328	20,738,175	19,175,271	2,340,218	3,489,914	2,235,472	4,409,627	84,969	—
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	25,271	—	167,967	—	962	—	18,801	—	1,103,000	264,000
<b>Total Expenditures</b>	<b>3,284,775</b>	<b>3,736,328</b>	<b>59,411,142</b>	<b>29,950,271</b>	<b>7,041,180</b>	<b>3,974,914</b>	<b>4,094,273</b>	<b>136,919,627</b>	<b>1,492,969</b>	<b>264,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(27,732)</b>	<b>(133,985)</b>	<b>(58,093,436)</b>	<b>(64,870)</b>	<b>188,385</b>	<b>1,612,281</b>	<b>135,973</b>	<b>8,512,008</b>	<b>184,307</b>	<b>(207,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	19,765,000	—	17,208,805	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	19,980,000	—	19,089,418	—	—	115,050	50,717,658	—	—
Other Financing Sources	—	—	—	—	—	175,135	—	—	—	—
Other Financing (Uses)	—	2,375,713	—	—	—	—	—	—	—	—
Operating Transfers In	—	15,930,000	59,048,683	787,292	—	—	—	34,838,253	—	—
Operating Transfers Out	—	—	1,161,417	960,542	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>13,339,287</b>	<b>57,887,266</b>	<b>(2,053,863)</b>	<b>—</b>	<b>175,135</b>	<b>(115,050)</b>	<b>(15,879,405)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(27,732)</b>	<b>\$13,205,302</b>	<b>\$(206,170)</b>	<b>\$(2,118,733)</b>	<b>\$188,385</b>	<b>\$1,787,416</b>	<b>\$20,923</b>	<b>\$(7,367,397)</b>	<b>\$184,307</b>	<b>\$(207,000)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	San Gabriel Valley Schools Financing Authority	San Jose Financing Authority	San Jose-Santa Clara Clean Water Financing Authority	San Mateo County Joint Powers Financing Authority	San Ramon Public Financing Authority	San Ramon Valley Unified School District Financing Corporation	Sanger Public Financing Authority	Santa Ana Financing Authority	Santa Barbara County Finance Corporation, Inc.	Santa Clara County Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$4,183,346	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	129,142	2,790,201	233,084	1,316,362	164,874	1,983,273	136,730	—	302,266	—
Rents, Concessions, and Royalties	1,932,001	14,670,527	9,777,251	9,357,958	—	7,955,000	—	7,512,545	7,496,061	21,625,356
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	85,374	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	(1,143,607)	—	265,000	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	3,298,797	—	—	154,183	—	19,211	—
<b>Total Revenues</b>	<b>2,061,143</b>	<b>17,460,728</b>	<b>10,010,335</b>	<b>13,973,117</b>	<b>3,289,987</b>	<b>9,938,273</b>	<b>555,913</b>	<b>7,512,545</b>	<b>7,817,538</b>	<b>21,625,356</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	585,000	7,990,000	5,675,000	5,287,477	1,325,000	7,955,000	265,000	6,810,000	5,030,000	13,375,754
Interest Expense	1,540,343	24,055,234	4,437,744	14,681,984	2,926,758	1,559,215	199,716	13,296,867	3,474,943	21,625,356
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	8,481,281	2,847,317	20,963,774	—	18,720	226,037	—	184,312	—
<b>Total Expenditures</b>	<b>2,125,343</b>	<b>40,526,515</b>	<b>12,960,061</b>	<b>40,933,235</b>	<b>4,251,758</b>	<b>9,532,935</b>	<b>690,753</b>	<b>20,106,867</b>	<b>8,689,255</b>	<b>35,001,110</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(64,200)</b>	<b>(23,065,787)</b>	<b>(2,949,726)</b>	<b>(26,960,118)</b>	<b>(961,771)</b>	<b>405,338</b>	<b>(134,840)</b>	<b>(12,594,322)</b>	<b>(871,717)</b>	<b>(13,375,754)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	418,001,509	—	—	2,583,468	—	—	16,985,000	—	—
Payment to Refunded Debt Escrow Agent	—	31,566,884	—	—	2,576,928	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	282,681,546	—	—	—	—	—	17,710,000	—	—
Operating Transfers In	—	—	—	—	4,178,219	—	—	11,873,340	—	139,855,000
Operating Transfers Out	—	—	—	—	5,425,296	—	—	1,188,010	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>103,753,079</b>	<b>—</b>	<b>—</b>	<b>(1,240,537)</b>	<b>—</b>	<b>—</b>	<b>9,960,330</b>	<b>—</b>	<b>139,855,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(64,200)</b>	<b>\$80,687,292</b>	<b>\$(2,949,726)</b>	<b>\$(26,960,118)</b>	<b>\$(2,202,308)</b>	<b>\$405,338</b>	<b>\$(134,840)</b>	<b>\$(2,633,992)</b>	<b>\$(871,717)</b>	<b>\$126,479,246</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Santa Clara County Public Facilities Corporation	Santa Clara County-El Camino Hospital District Hospital Facilities Authority	Santa Clara Valley Water District	Santa Clarita Public Finance Authority	Santa Cruz Consolidated Emergency Communication Center Governmental Services	Santa Cruz Public Improvement Financing Corporation	Santa Maria Cemetery District	Santa Maria Public Financing Authority	Santa Maria Valley Water Conservation District	Saratoga Cemetery District
	Financing or Constructing Facilities	Financing or Constructing Facilities	Flood Control and Water Conservation	Financing or Constructing Facilities	Governmental Services	Financing or Constructing Facilities	Cemetery	Financing or Constructing Facilities	Flood Control and Water Conservation	Cemetery
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	211,622	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	63,975	—	1,180,856	243	7,049	88,300	1,259	16,814	1,419	9,663
Rents, Concessions, and Royalties	—	—	—	2,273,329	—	2,561,341	—	—	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	741,691	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>63,975</b>	<b>—</b>	<b>1,180,856</b>	<b>2,273,572</b>	<b>748,740</b>	<b>2,649,641</b>	<b>1,259</b>	<b>16,814</b>	<b>213,041</b>	<b>9,663</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,625,000	2,100,000	5,200,000	1,131,087	—	1,105,933	95,450	—	187,904	63,247
Interest Expense	46,719	—	11,382,736	1,143,072	693,536	1,639,610	89,644	—	—	67,524
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	—	5,295	—	—	—	—	—
<b>Total Expenditures</b>	<b>1,671,719</b>	<b>2,100,000</b>	<b>16,582,736</b>	<b>2,274,159</b>	<b>698,831</b>	<b>2,745,543</b>	<b>185,094</b>	<b>—</b>	<b>187,904</b>	<b>130,771</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(1,607,744)</b>	<b>(2,100,000)</b>	<b>(15,401,880)</b>	<b>(587)</b>	<b>49,909</b>	<b>(95,902)</b>	<b>(183,835)</b>	<b>16,814</b>	<b>25,137</b>	<b>(121,108)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	87,852,151	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	81,537,488	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	1,966,389	—	—	—	—	—	—	—	—	—
Operating Transfers In	20,425	—	16,575,931	—	—	—	183,665	—	—	330,771
Operating Transfers Out	—	—	5,840,195	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(1,945,964)</b>	<b>—</b>	<b>17,050,399</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>183,665</b>	<b>—</b>	<b>—</b>	<b>330,771</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,553,708)</b>	<b>\$(2,100,000)</b>	<b>\$1,648,519</b>	<b>\$(587)</b>	<b>\$49,909</b>	<b>\$(95,902)</b>	<b>\$(170)</b>	<b>\$16,814</b>	<b>\$25,137</b>	<b>\$209,663</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Saratoga Fire Protection District	School Projects Financing Corporation of Sacramento County	Scotts Valley Public Financing Authority	Scotts Valley Water District Public Facilities Corporation	Shasta Joint Powers Financing Authority	Simi Valley Civic Center Authority	Simi Valley Public Financing Authority	Solano County Building Corporation	Soledad Community Health Care District	Sonoma County Agricultural Preservation and Open Space District Recreation and Park
	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Health	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	153,657	—	—	—	—	—	—	—	193,766	—
Property Assessments	—	—	1,016,615	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	182	—	—	—	—	—	—	—	4,138	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,276	—	29,091	—	85,325	867	53,607	646,964	25	3,577
Rents, Concessions, and Royalties	—	19,584	405,753	307,328	1,948,171	214,200	2,105,658	3,885,000	—	—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	1,084	—	—	—	—	—	—	—	1,957	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	729,147	—	—	234,655	—	—	—
<b>Total Revenues</b>	<b>156,199</b>	<b>19,584</b>	<b>1,451,459</b>	<b>1,036,475</b>	<b>2,033,496</b>	<b>215,067</b>	<b>2,393,920</b>	<b>4,531,964</b>	<b>199,886</b>	<b>3,577</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	40,000	240,000	12,422,076	—	1,005,000	200,000	1,755,000	3,885,000	85,000	16,667
Interest Expense	107,855	—	617,359	312,350	960,604	2,800	1,583,170	467,508	114,512	4,297
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	805	—	453,415	9,616	10,000	859	14,791	—	—	—
<b>Total Expenditures</b>	<b>148,660</b>	<b>240,000</b>	<b>13,492,850</b>	<b>321,966</b>	<b>1,975,604</b>	<b>203,659</b>	<b>3,352,961</b>	<b>4,352,508</b>	<b>199,512</b>	<b>20,964</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,539</b>	<b>(220,416)</b>	<b>(12,041,391)</b>	<b>714,509</b>	<b>57,892</b>	<b>11,408</b>	<b>(959,041)</b>	<b>179,456</b>	<b>374</b>	<b>(17,387)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	2,455,000	—	9,781,723	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	227,085	—	—	—	2,511,021	—	—	—
Other Financing Sources	—	—	1,107,348	—	—	—	—	—	—	—
Other Financing (Uses)	—	2,241,115	—	—	1,386,163	238,864	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(2,241,115)</b>	<b>3,335,263</b>	<b>—</b>	<b>8,395,560</b>	<b>(238,864)</b>	<b>(2,511,021)</b>	<b>—</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,539</b>	<b>\$(2,461,531)</b>	<b>\$(8,706,128)</b>	<b>\$714,509</b>	<b>\$8,453,452</b>	<b>\$(227,456)</b>	<b>\$(3,470,062)</b>	<b>\$179,456</b>	<b>\$374</b>	<b>\$(17,387)</b>



**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Sonoma County Water Agency	Sonoma Public Financing Authority	South Gate Public Finance Authority	South Orange County Community College District Facilities Corporation	South Tahoe Joint Powers Financing Authority	South Yreka Fire Protection District	Southeast Resource Recovery Facility Authority	Southgate Recreation and Park District	Stanislaus County Capital Improvements Financing Authority	Stanislaus Waste-To-Energy Financing Agency
	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$1	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	167	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	12,064,234	—	—	370,297	203,850	38	309,795	39,918	624,303	841,018
Rents, Concessions, and Royalties	—	—	15,727,940	1,459,130	5,105,971	—	2,461,330	—	9,381,520	3,988,331
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	1	—	—	—	—
Other Governmental Agencies	—	133,187	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	48,688	—	6,297,530	677,725	—	—	—	—	14,080,540
<b>Total Revenues</b>	<b>12,064,234</b>	<b>181,875</b>	<b>15,727,940</b>	<b>8,126,957</b>	<b>5,987,546</b>	<b>207</b>	<b>2,771,125</b>	<b>39,918</b>	<b>10,005,823</b>	<b>18,909,889</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,142,014	85,000	13,211,197	1,105,000	1,115,330	—	3,900,000	—	5,310,000	3,210,000
Interest Expense	2,113,151	96,875	2,516,743	1,950,380	6,287,118	—	1,720,590	798,443	4,672,355	755,935
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	15,220	1,180,053	—	957,438	—	—	13,920,315
<b>Total Expenditures</b>	<b>3,255,165</b>	<b>181,875</b>	<b>15,727,940</b>	<b>3,070,600</b>	<b>8,582,501</b>	<b>—</b>	<b>6,578,028</b>	<b>798,443</b>	<b>9,982,355</b>	<b>17,886,250</b>
<b>Revenues Over (Under) Expenditures</b>	<b>8,809,069</b>	<b>—</b>	<b>—</b>	<b>5,056,357</b>	<b>(2,594,955)</b>	<b>207</b>	<b>(3,806,903)</b>	<b>(758,525)</b>	<b>23,468</b>	<b>1,023,639</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	101,543	—
Operating Transfers In	1,000,000	—	—	—	—	—	—	761,905	272,582	—
Operating Transfers Out	—	—	—	—	—	—	—	—	272,582	—
<b>Total Other Financing Sources (Uses)</b>	<b>1,000,000</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>761,905</b>	<b>(101,543)</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$9,809,069</b>	<b>\$—</b>	<b>\$—</b>	<b>\$5,056,357</b>	<b>\$(2,594,955)</b>	<b>\$207</b>	<b>\$(3,806,903)</b>	<b>\$3,380</b>	<b>\$(78,075)</b>	<b>\$1,023,639</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Strawberry Recreation and Park District	Sunnyvale Financing Authority	Taft Public Financing Authority	Tahoe City Public Utility District	Tahoe City Public Utility District Public Facilities Finance Corporation	Tahoe-Truckee Unified School District Financing Corporation	Tehachapi City Financing Corporation	Temecula Community Services District	Temple City Financing Authority	Templeton Unified School District Educational Facilities Corporation Financing or Constructing Facilities
	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$1,052,568	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	87,719	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	94,079	—	—	—	—	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	(765)	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	1,565	180,850	23,501	24,644	—	72,438	15,025	—	—	50,406
Rents, Concessions, and Royalties	—	22,504,735	—	—	1,145,810	682,498	420,686	—	342,790	2,276,845
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	797	—	1,882,269	22,768	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	(8,280)	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>90,081</b>	<b>22,685,585</b>	<b>1,905,770</b>	<b>1,193,294</b>	<b>1,145,810</b>	<b>754,936</b>	<b>435,711</b>	<b>(8,280)</b>	<b>342,790</b>	<b>2,327,251</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	60,000	20,495,000	800,000	947,602	920,000	430,000	233,200	280,000	90,000	1,930,000
Interest Expense	22,581	2,246,962	1,081,853	245,692	225,810	589,272	202,914	276,200	252,790	403,160
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	4,850	—	—	—	—	5,500	—	—
<b>Total Expenditures</b>	<b>82,581</b>	<b>22,741,962</b>	<b>1,886,703</b>	<b>1,193,294</b>	<b>1,145,810</b>	<b>1,019,272</b>	<b>436,114</b>	<b>561,700</b>	<b>342,790</b>	<b>2,333,160</b>
<b>Revenues Over (Under) Expenditures</b>	<b>7,500</b>	<b>(56,377)</b>	<b>19,067</b>	<b>—</b>	<b>—</b>	<b>(264,336)</b>	<b>(403)</b>	<b>(569,980)</b>	<b>—</b>	<b>(5,909)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	18,432	—	—
Operating Transfers In	—	—	—	—	—	—	—	562,500	—	—
Operating Transfers Out	—	1,319	—	—	—	45,848	—	—	—	30,464
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>(1,319)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>(45,848)</b>	<b>—</b>	<b>544,068</b>	<b>—</b>	<b>(30,464)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$7,500</b>	<b>\$(57,696)</b>	<b>\$19,067</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(310,184)</b>	<b>\$(403)</b>	<b>\$(25,912)</b>	<b>\$—</b>	<b>\$(36,373)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	The City of Downey Water Facilities Corporation	The La Quinta Financing Authority	The Visalia Financing Corporation	Thousand Oaks Public Financing Authority	Torrance Public Financing Authority	Travis Unified School District Financing Corporation	Tri-City Waste Facilities Financing Authority	Tulare Lake Drainage District (Kings)	Ukiah Unified School District School Building Corporation	Upland Public Financing Authority
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	—
Property Assessments	—	—	—	—	—	—	—	1,114,625	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	3,474	80	290,497	200	41,103	81,696	46,424	39,201	141,523	2,605
Rents, Concessions, and Royalties	—	678,955	535,816	1,238,093	837,372	844,671	404,638	—	1,511,522	272,900
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	12,325
<b>Total Revenues</b>	<b>3,474</b>	<b>679,035</b>	<b>826,313</b>	<b>1,238,293</b>	<b>878,475</b>	<b>926,367</b>	<b>451,062</b>	<b>1,153,826</b>	<b>1,653,045</b>	<b>287,830</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	560,000	285,000	—	340,000	495,000	150,000	295,000	930,000	15,410,000	250,000
Interest Expense	32,200	394,435	—	874,784	383,562	694,671	208,098	265,385	304,982	87,062
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	9,686	—	1,524	—	—	—	525	—	—
<b>Total Expenditures</b>	<b>592,200</b>	<b>689,121</b>	<b>—</b>	<b>1,216,308</b>	<b>878,562</b>	<b>844,671</b>	<b>503,098</b>	<b>1,195,910</b>	<b>15,714,982</b>	<b>337,062</b>
<b>Revenues Over (Under) Expenditures</b>	<b>(588,726)</b>	<b>(10,086)</b>	<b>826,313</b>	<b>21,985</b>	<b>(87)</b>	<b>81,696</b>	<b>(52,036)</b>	<b>(42,084)</b>	<b>(14,061,937)</b>	<b>(49,232)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	13,732,349	—
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	53,975	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,274,729	—	—	—	—	—	—	—	—	—
Operating Transfers Out	1,266,291	—	—	21,985	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>(45,537)</b>	<b>—</b>	<b>—</b>	<b>(21,985)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13,732,349</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(634,263)</b>	<b>\$(10,086)</b>	<b>\$826,313</b>	<b>\$—</b>	<b>\$(87)</b>	<b>\$81,696</b>	<b>\$(52,036)</b>	<b>\$(42,084)</b>	<b>\$(329,588)</b>	<b>\$(49,232)</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Vacaville Public Financing Authority	Valley-Wide Recreation and Park District	Ventura County Public Facilities Corporation Financing or Constructing Facilities	Ventura County Public Financing Authority Financing or Constructing Facilities	Ventura County Watershed Protection District Flood Control and Water Conservation	Victorville Recreation and Park District Recreation and Park	Visalia Public Finance Authority Financing or Constructing Facilities	Vista Joint Powers Financing Authority Financing or Constructing Facilities	Walnut Creek Recreational Facilities, Inc. Financing or Constructing Facilities	Walnut Public Financing Authority Financing or Constructing Facilities
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Voter Approved Taxes	—	—	—	—	258,991	—	—	—	—	—
Property Assessments	627,939	—	—	—	—	—	—	525,605	—	—
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	—
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	—
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,663	92,632	115,447	7,116	—	2,297,662	822,635	24,944	—
Rents, Concessions, and Royalties	5,889,446	—	1,202,896	9,613,888	—	—	133,495	2,339,732	135,000	1,812,474
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	26	—	—	—	—	—
Charges for Current Services	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>6,517,385</b>	<b>1,663</b>	<b>1,295,528</b>	<b>9,729,335</b>	<b>266,133</b>	<b>—</b>	<b>2,431,157</b>	<b>3,687,972</b>	<b>159,944</b>	<b>1,812,474</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,675,000	85,000	750,000	10,730,000	280,000	95,000	700,000	2,055,000	135,000	535,000
Interest Expense	4,842,385	80,782	453,153	1,853,900	23,260	46,018	1,747,183	2,233,189	23,715	1,277,474
Fixed Assets	—	—	—	—	—	—	—	—	—	—
Other Expenditures	—	—	—	34,516	—	—	15	10,784	—	—
<b>Total Expenditures</b>	<b>6,517,385</b>	<b>165,782</b>	<b>1,203,153</b>	<b>12,618,416</b>	<b>303,260</b>	<b>141,018</b>	<b>2,447,198</b>	<b>4,298,973</b>	<b>158,715</b>	<b>1,812,474</b>
<b>Revenues Over (Under) Expenditures</b>	<b>—</b>	<b>(164,119)</b>	<b>92,375</b>	<b>(2,889,081)</b>	<b>(37,127)</b>	<b>(141,018)</b>	<b>(16,041)</b>	<b>(611,001)</b>	<b>1,229</b>	<b>—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	17,180,000
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	17,180,000
Other Financing Sources	—	—	—	—	—	—	2,376,643	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	3,010,052	18,777	—	—
Operating Transfers In	—	164,372	—	—	—	—	—	—	—	—
Operating Transfers Out	—	—	104,882	810,509	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>164,372</b>	<b>(104,882)</b>	<b>(810,509)</b>	<b>—</b>	<b>—</b>	<b>(633,409)</b>	<b>(18,777)</b>	<b>—</b>	<b>—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$253</b>	<b>\$(12,507)</b>	<b>\$(3,699,590)</b>	<b>\$(37,127)</b>	<b>\$(141,018)</b>	<b>\$(649,450)</b>	<b>\$(629,778)</b>	<b>\$1,229</b>	<b>\$—</b>

**Table 11. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Debt Service Funds by Special District in Alphabetical Order/Activity Order**

	Walnut Valley Building Corporation	WaterReuse Finance Authority	West Covina Public Finance Authority	West Sacramento Financing Authority	Whittier Public Financing Authority	Windsor Joint Powers Financing Authority	Yuba City Unified School District Financing Corporation	Yucaipa Public Financing Authority	Zayante Fire Protection District	State Total
	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	—
<b>Revenues</b>										
<b>Taxes and Assessments</b>										
Current Secured and Unsecured (1%)	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$45,302	\$5,314,466
Voter Approved Taxes	—	—	—	—	—	—	—	—	—	29,280,764
Property Assessments	—	—	—	—	—	—	—	—	—	20,362,121
Special Assessments (Mello/Roos, Mark/Roos)	—	—	—	—	—	—	—	—	—	14,564,512
Prior Year and Penalties	—	—	—	—	—	—	—	—	—	(46,540)
<b>Revenue From Use of Money and Property</b>										
Interest Income	—	1,908,750	7,879	34,571	402,012	3,778	138	—	308	161,495,155
Rents, Concessions, and Royalties	2,229,185	3,365,000	787,504	—	—	—	947,742	1,413,740	—	1,215,301,433
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	2,449,162
State	—	—	—	—	—	—	—	—	995	2,280,462
Other Governmental Agencies	—	—	—	—	3,375	773,664	—	—	—	200,157,792
Charges for Current Services	—	—	—	—	—	—	—	—	—	8,988,013
Other Revenues	—	51,136	—	—	—	—	—	—	—	61,095,562
<b>Total Revenues</b>	<b>2,229,185</b>	<b>5,324,886</b>	<b>795,383</b>	<b>34,571</b>	<b>405,387</b>	<b>777,442</b>	<b>947,880</b>	<b>1,413,740</b>	<b>46,605</b>	<b>1,721,242,902</b>
<b>Expenditures</b>										
<b>Debt Service</b>										
Retirement of Long-Term Debt	1,180,000	3,365,000	125,000	115,000	—	325,000	365,000	1,120,000	15,000	1,182,888,593
Interest Expense	865,417	1,565,506	757,791	448,763	408,000	453,621	576,460	293,740	32,061	961,557,273
Fixed Assets	—	—	—	—	—	—	—	—	—	324,690,359
Other Expenditures	—	394,380	191,489	45,110	3,375	—	—	—	849	151,125,055
<b>Total Expenditures</b>	<b>2,045,417</b>	<b>5,324,886</b>	<b>1,074,280</b>	<b>608,873</b>	<b>411,375</b>	<b>778,621</b>	<b>941,460</b>	<b>1,413,740</b>	<b>47,910</b>	<b>2,620,261,280</b>
<b>Revenues Over (Under) Expenditures</b>	<b>183,768</b>	<b>—</b>	<b>(278,897)</b>	<b>(574,302)</b>	<b>(5,988)</b>	<b>(1,179)</b>	<b>6,420</b>	<b>—</b>	<b>(1,305)</b>	<b>(899,018,378)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Refunding Debt	—	—	—	—	—	—	—	—	—	2,254,375,047
Payment to Refunded Debt Escrow Agent	—	—	—	—	—	—	—	—	—	1,733,039,180
Other Financing Sources	—	—	—	—	—	—	—	—	—	278,035,246
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	503,967,670
Operating Transfers In	—	—	619,095	—	—	—	—	—	—	1,048,135,581
Operating Transfers Out	—	—	—	35,535	—	—	—	—	—	301,764,262
<b>Total Other Financing Sources (Uses)</b>	<b>—</b>	<b>—</b>	<b>619,095</b>	<b>(35,535)</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>1,041,774,762</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$183,768</b>	<b>\$—</b>	<b>\$340,198</b>	<b>\$(609,837)</b>	<b>\$(5,988)</b>	<b>\$(1,179)</b>	<b>\$6,420</b>	<b>\$—</b>	<b>\$(1,305)</b>	<b>\$142,756,384</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Airborne Law Enforcement Services	American Canyon Fire Protection District	Anderson Fire Protection District	Anderson Valley Community Services District	Aptos-La Selva Fire Protection Services	Arcade Creek Recreation and Park District	Atherton Channel Drainage District	Banning Unified School Library	Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin) Lighting and Lighting Maintenance	Beaumont Library District
	Police Protection and Personal Safety	Fire Protection	Fire Protection	Fire Protection	Fire Protection	Recreation and Park	Drainage and Drainage Maintenance	Library Services		Library Services
<b>Revenues</b>										
Interest Income	\$43,004	\$40,382	\$16,292	\$—	\$—	\$—	\$11,060	\$461	\$10	\$913
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	658,577	289,030	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	21,187	—	—	—	—
<b>Total Revenues</b>	<b>\$701,581</b>	<b>\$329,412</b>	<b>\$16,292</b>	<b>\$—</b>	<b>\$—</b>	<b>\$21,187</b>	<b>\$11,060</b>	<b>\$461</b>	<b>\$10</b>	<b>\$913</b>
<b>Expenditures</b>										
Fixed Assets	\$10,745	\$—	\$—	\$—	\$425,000	\$—	\$84,245	\$9,100	\$—	\$—
Other Expenditures	—	—	—	—	—	—	6,977	—	—	—
<b>Total Expenditures</b>	<b>\$10,745</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$425,000</b>	<b>\$—</b>	<b>\$91,222</b>	<b>\$9,100</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$690,836</b>	<b>\$329,412</b>	<b>\$16,292</b>	<b>\$—</b>	<b>\$(425,000)</b>	<b>\$21,187</b>	<b>\$(80,162)</b>	<b>\$(8,639)</b>	<b>\$10</b>	<b>\$913</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	425,000	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	40,518	—	—	50,000
Operating Transfers Out	—	—	42,378	72,819	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(42,378)</b>	<b>\$(72,819)</b>	<b>\$425,000</b>	<b>\$—</b>	<b>\$40,518</b>	<b>\$—</b>	<b>\$—</b>	<b>\$50,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$690,836</b>	<b>\$329,412</b>	<b>\$(26,086)</b>	<b>\$(72,819)</b>	<b>\$—</b>	<b>\$21,187</b>	<b>\$(39,644)</b>	<b>\$(8,639)</b>	<b>\$10</b>	<b>\$50,913</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Big Bear Valley Recreation and Park District	Blythe Public Finance Authority	Bonita-Sunnyside Fire Protection District	Borrego Springs Fire Protection District	Bowling Green Estates Maintenance (San Joaquin) Drainage and Drainage Maintenance	Burney Fire Protection District	California Fairs Financing Authority	Camp Meeker Recreation and Park District	Carpinteria - Summerland Fire Protection District	Central Fire Protection District (Santa Clara)
	Recreation and Park	Financing or Constructing Facilities	Fire Protection	Fire Protection		Fire Protection	Financing or Constructing Facilities	Recreation and Park	Fire Protection	Fire Protection
<b>Revenues</b>										
Interest Income	\$704	\$966	\$27,760	\$2,015	\$56	\$1,707	\$—	\$2,488	\$7,691	\$26,892
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	28,509,700	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	82	—	123,564	—	—	89,964	8,472,973	—	88,326	—
<b>Total Revenues</b>	<b>\$786</b>	<b>\$966</b>	<b>\$151,324</b>	<b>\$2,015</b>	<b>\$56</b>	<b>\$91,671</b>	<b>\$36,982,673</b>	<b>\$2,488</b>	<b>\$96,017</b>	<b>\$26,892</b>
<b>Expenditures</b>										
Fixed Assets	\$1,666	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$38,574	\$—
Other Expenditures	—	—	457	—	—	—	43,371,053	—	13,526	—
<b>Total Expenditures</b>	<b>\$1,666</b>	<b>\$—</b>	<b>\$457</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$43,371,053</b>	<b>\$—</b>	<b>\$52,100</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(880)</b>	<b>\$966</b>	<b>\$150,867</b>	<b>\$2,015</b>	<b>\$56</b>	<b>\$91,671</b>	<b>\$(6,388,380)</b>	<b>\$2,488</b>	<b>\$43,917</b>	<b>\$26,892</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$7,255,643	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	35,521	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	—	—	—	39,259	—	—
Operating Transfers Out	—	—	90,000	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(90,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$7,255,643</b>	<b>\$39,259</b>	<b>\$35,521</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(880)</b>	<b>\$966</b>	<b>\$60,867</b>	<b>\$2,015</b>	<b>\$56</b>	<b>\$91,671</b>	<b>\$867,263</b>	<b>\$41,747</b>	<b>\$79,438</b>	<b>\$26,892</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Central Fire Protection District (Santa Cruz)	Central Valley Fire Protection	Chico Area Recreation and Park District	City of Fullerton Public Financing Authority	City of San Diego Public Facilities Financing Authority	City of Torrance Improvement Corporation	City of Tulare Public Financing Authority	Civic - Recreational - Industrial Authority	Coachella Valley Cemetery District	Coachella Valley Mosquito and Vector Control District
	Fire Protection	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Recreation and Park	Cemetery	Pest Control
<b>Revenues</b>										
Interest Income	\$12,749	\$9,696	\$23,197	\$106,584	\$6,117,901	\$10,251	\$24,054	\$7,958	\$4,623	\$6,057
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	2,526	148,040	—	—	—	45,417	5,000	—	—
<b>Total Revenues</b>	<b>\$12,749</b>	<b>\$12,222</b>	<b>\$171,237</b>	<b>\$106,584</b>	<b>\$6,117,901</b>	<b>\$10,251</b>	<b>\$69,471</b>	<b>\$12,958</b>	<b>\$4,623</b>	<b>\$6,057</b>
<b>Expenditures</b>										
Fixed Assets	\$138,608	\$105,085	\$—	\$—	\$—	\$—	\$4,343,152	\$—	\$74,186	\$1,296
Other Expenditures	—	—	30,234	5,180,939	177,952,322	107,761	14,691	418,554	—	—
<b>Total Expenditures</b>	<b>\$138,608</b>	<b>\$105,085</b>	<b>\$30,234</b>	<b>\$5,180,939</b>	<b>\$177,952,322</b>	<b>\$107,761</b>	<b>\$4,357,843</b>	<b>\$418,554</b>	<b>\$74,186</b>	<b>\$1,296</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(125,859)</b>	<b>\$(92,863)</b>	<b>\$141,003</b>	<b>\$(5,074,355)</b>	<b>\$(171,834,421)</b>	<b>\$(97,510)</b>	<b>\$(4,288,372)</b>	<b>\$(405,596)</b>	<b>\$(69,563)</b>	<b>\$4,761</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$196,899,789	\$—	\$6,020,000	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	7,232,099	15,937	3,370,230	—	—	—
Other Financing (Uses)	—	—	—	—	—	614,400	—	70,321	—	—
Operating Transfers In	—	1,200,000	—	—	—	—	—	937,679	—	—
Operating Transfers Out	—	—	114,598	—	—	—	—	1,499,201	32,190	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$1,200,000</b>	<b>\$(114,598)</b>	<b>\$—</b>	<b>\$204,131,888</b>	<b>\$(598,463)</b>	<b>\$9,390,230</b>	<b>\$(631,843)</b>	<b>\$(32,190)</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(125,859)</b>	<b>\$1,107,137</b>	<b>\$26,405</b>	<b>\$(5,074,355)</b>	<b>\$32,297,467</b>	<b>\$(695,973)</b>	<b>\$5,101,858</b>	<b>\$(1,037,439)</b>	<b>\$(101,753)</b>	<b>\$4,761</b>



**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Coachella Valley Recreation and Park District	Coastal San Luis Resource Conservation District	Collegeville Fire Protection District	Conejo Recreation and Park District	County of Riverside Asset Leasing Corporation	County Service Area No. 14 (San Joaquin)	County Service Area No. 17 (San Joaquin)	County Service Area No. 18 (San Bernardino)	County Service Area No. 20 (San Bernardino)	County Service Area No. 21 (San Joaquin)
	Recreation and Park	Resource Conservation	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Drainage and Drainage Maintenance	Drainage and Drainage Maintenance	Streets and Roads - Construction and Maintenance	Fire Protection	Drainage and Drainage Maintenance
<b>Revenues</b>										
Interest Income	\$11,289	\$—	\$23	\$90,188	\$574,052	\$795	\$1,244	\$864	\$2	\$73
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	100,391	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	103,500	—	1,240,300	—	—	—	—	—	—
Other Revenues	916,813	26,347	—	531,173	—	—	—	215	(8)	—
<b>Total Revenues</b>	<b>\$928,102</b>	<b>\$230,238</b>	<b>\$23</b>	<b>\$1,861,661</b>	<b>\$574,052</b>	<b>\$795</b>	<b>\$1,244</b>	<b>\$1,079</b>	<b>\$(6)</b>	<b>\$73</b>
<b>Expenditures</b>										
Fixed Assets	\$1,799,128	\$—	\$—	\$1,524,574	\$—	\$—	\$—	\$95,076	\$—	\$—
Other Expenditures	169,092	190,722	—	565	12,456,922	—	845	—	—	—
<b>Total Expenditures</b>	<b>\$1,968,220</b>	<b>\$190,722</b>	<b>\$—</b>	<b>\$1,525,139</b>	<b>\$12,456,922</b>	<b>\$—</b>	<b>\$845</b>	<b>\$95,076</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,040,118)</b>	<b>\$39,516</b>	<b>\$23</b>	<b>\$336,522</b>	<b>\$(11,882,870)</b>	<b>\$795</b>	<b>\$399</b>	<b>\$(93,997)</b>	<b>\$(6)</b>	<b>\$73</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$2,710,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	25,000	—	1,392,647	20,317	1,296	135,449	—	—
Operating Transfers Out	1,680,864	—	—	259,100	497,522	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$1,029,136</b>	<b>\$—</b>	<b>\$25,000</b>	<b>\$(259,100)</b>	<b>\$895,125</b>	<b>\$20,317</b>	<b>\$1,296</b>	<b>\$135,449</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(10,982)</b>	<b>\$39,516</b>	<b>\$25,023</b>	<b>\$77,422</b>	<b>\$(10,987,745)</b>	<b>\$21,112</b>	<b>\$1,695</b>	<b>\$41,452</b>	<b>\$(6)</b>	<b>\$73</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 23 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 24 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 29 (San Bernardino) Fire Protection	County Service Area No. 29 (San Bernardino) Recreation and Park	County Service Area No. 29 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 3 (San Joaquin) Recreation and Park	County Service Area No. 36 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 38 (San Bernardino) Fire Protection	County Service Area No. 42 (San Joaquin) Drainage and Drainage Maintenance	County Service Area No. 45 (San Joaquin) Drainage and Drainage Maintenance
<b>Revenues</b>										
Interest Income	\$104	\$63	\$11	\$—	\$195	\$179	\$25	\$1,461	\$43	\$133
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	8,000	—	—	—	—	—	—	—
Other Revenues	—	—	(1)	(2)	—	—	—	(241)	—	—
<b>Total Revenues</b>	<b>\$104</b>	<b>\$63</b>	<b>\$8,010</b>	<b>\$(2)</b>	<b>\$195</b>	<b>\$179</b>	<b>\$25</b>	<b>\$1,220</b>	<b>\$43</b>	<b>\$133</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$8,000	\$—	\$—	\$—	\$—	\$82,422	\$—	\$—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$—</b>	<b>\$8,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$82,422</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$104</b>	<b>\$63</b>	<b>\$10</b>	<b>\$(2)</b>	<b>\$195</b>	<b>\$179</b>	<b>\$25</b>	<b>\$(81,202)</b>	<b>\$43</b>	<b>\$133</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	3,200	—	—	—	—	—	225,000	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$3,200</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$225,000</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$104</b>	<b>\$3,263</b>	<b>\$10</b>	<b>\$(2)</b>	<b>\$195</b>	<b>\$179</b>	<b>\$25</b>	<b>\$143,798</b>	<b>\$43</b>	<b>\$133</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 56 (San Bernardino) Recreation and Park	County Service Area No. 59 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 63 (San Bernardino) Recreation and Park	County Service Area No. 68 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 69 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 70 (San Bernardino) Fire Protection	County Service Area No. 70 (San Bernardino) Flood Control and Water Conservation	County Service Area No. 70 (San Bernardino) Recreation and Park	County Service Area No. 70 (San Bernardino) Streets and Roads - Construction and Maintenance	County Service Area No. 79 (San Bernardino) Fire Protection
<b>Revenues</b>										
Interest Income	\$363	\$186	\$1,469	\$44	\$276	\$1,580	\$1,454	\$19,432	\$1,544	\$6
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	4,964	—	—
Other Revenues	1,656	50	272	12	74	—	—	346,593	—	—
<b>Total Revenues</b>	<b>\$2,019</b>	<b>\$236</b>	<b>\$1,741</b>	<b>\$56</b>	<b>\$350</b>	<b>\$1,580</b>	<b>\$1,454</b>	<b>\$370,989</b>	<b>\$1,544</b>	<b>\$6</b>
<b>Expenditures</b>										
Fixed Assets	\$35,083	\$16,684	\$912	\$50,162	\$62,635	\$—	\$6,940	\$203,051	\$217,122	\$—
Other Expenditures	—	—	—	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$35,083</b>	<b>\$16,684</b>	<b>\$912</b>	<b>\$50,162</b>	<b>\$62,635</b>	<b>\$—</b>	<b>\$6,940</b>	<b>\$203,051</b>	<b>\$217,122</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(33,064)</b>	<b>\$(16,448)</b>	<b>\$829</b>	<b>\$(50,106)</b>	<b>\$(62,285)</b>	<b>\$1,580</b>	<b>\$(5,486)</b>	<b>\$167,938</b>	<b>\$(215,578)</b>	<b>\$6</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	100,000	22,500	—	50,130	62,592	—	—	73,477	227,081	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$100,000</b>	<b>\$22,500</b>	<b>\$—</b>	<b>\$50,130</b>	<b>\$62,592</b>	<b>\$—</b>	<b>\$—</b>	<b>\$73,477</b>	<b>\$227,081</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$66,936</b>	<b>\$6,052</b>	<b>\$829</b>	<b>\$24</b>	<b>\$307</b>	<b>\$1,580</b>	<b>\$(5,486)</b>	<b>\$241,415</b>	<b>\$11,503</b>	<b>\$6</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	County Service Area No. 9 (San Bernardino)	Crest Forest Fire Protection District Facilities Corporation	Deer Springs Fire Protection District	East Bay Regional Park District	East Bay State Building Authority	El Dorado Hills Community Services District	El Dorado Union High School District Financing Corporation	Elk Grove Community Services District	Emeryville Public Financing Authority	Encinitas Union School District Educational Facilities Corporation Financing or Constructing Facilities
	Lighting and Lighting Maintenance	Financing or Constructing Facilities	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Recreation and Park	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities	
<b>Revenues</b>										
Interest Income	\$165	\$5,364	\$25,670	\$533,177	\$2,041	\$22,399	\$14,735	\$—	\$28,229	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	8,306,725	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	45	—	126,831	63,388	—	35,698	—	—	—	—
<b>Total Revenues</b>	<b>\$210</b>	<b>\$5,364</b>	<b>\$152,501</b>	<b>\$8,903,290</b>	<b>\$2,041</b>	<b>\$58,097</b>	<b>\$14,735</b>	<b>\$—</b>	<b>\$28,229</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$56,517	\$—	\$52,134	\$12,891,432	\$—	\$832,142	\$—	\$429,346	\$—	\$—
Other Expenditures	—	831,552	26,161	2,757,456	202	—	—	—	201,849	—
<b>Total Expenditures</b>	<b>\$56,517</b>	<b>\$831,552</b>	<b>\$78,295</b>	<b>\$15,648,888</b>	<b>\$202</b>	<b>\$832,142</b>	<b>\$—</b>	<b>\$429,346</b>	<b>\$201,849</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(56,307)</b>	<b>\$(826,188)</b>	<b>\$74,206</b>	<b>\$(6,745,598)</b>	<b>\$1,839</b>	<b>\$(774,045)</b>	<b>\$14,735</b>	<b>\$(429,346)</b>	<b>\$(173,620)</b>	<b>\$—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	1,998,107	—	—	—
Operating Transfers In	65,000	—	300,000	9,778,778	—	1,781,014	—	—	2,722,459	—
Operating Transfers Out	—	—	—	5,964,530	2,271	—	—	78,188	—	926,993
<b>Total Other Financing Sources (Uses)</b>	<b>\$65,000</b>	<b>\$—</b>	<b>\$300,000</b>	<b>\$3,814,248</b>	<b>\$(2,271)</b>	<b>\$1,781,014</b>	<b>\$(1,998,107)</b>	<b>\$(78,188)</b>	<b>\$2,722,459</b>	<b>\$(926,993)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$8,693</b>	<b>\$(826,188)</b>	<b>\$374,206</b>	<b>\$(2,931,350)</b>	<b>\$(432)</b>	<b>\$1,006,969</b>	<b>\$(1,983,372)</b>	<b>\$(507,534)</b>	<b>\$2,548,839</b>	<b>\$(926,993)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Escalon Consolidated Fire Protection District Fire Protection	Fig Garden Fire Protection District Fire Protection	Firehouse Community Park Agency Recreation and Park	Forty-Niner Fire Protection District Fire Protection	Fremont Public Financing Authority Financing or Constructing Facilities	Fresno County Fire Protection District Fire Protection	Galt Capital Improvements Authority Financing or Constructing Facilities	Geyserville Fire Protection District Fire Protection	Greater Vallejo Recreation District Recreation and Park	Hayward Area Recreation and Park District Recreation and Park
<b>Revenues</b>										
Interest Income	\$6,775	\$4,850	\$—	\$2,801	\$226,998	\$1,444	\$95,413	\$—	\$15,335	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	13,332	—	—	—	—	—	—	6,167,569
Other Governmental Agencies	—	—	—	—	—	1,782	—	—	2,302,215	—
Other Revenues	97,951	—	5,046	—	—	195	—	284,888	38,578	1,229,459
<b>Total Revenues</b>	<b>\$104,726</b>	<b>\$4,850</b>	<b>\$18,378</b>	<b>\$2,801</b>	<b>\$226,998</b>	<b>\$3,421</b>	<b>\$95,413</b>	<b>\$284,888</b>	<b>\$2,356,128</b>	<b>\$7,397,028</b>
<b>Expenditures</b>										
Fixed Assets	\$256,902	\$—	\$—	\$15,098	\$18,723,496	\$—	\$—	\$327,952	\$132,827	\$5,804,158
Other Expenditures	42,998	—	5,012	—	479,086	—	4,495	—	8,071	—
<b>Total Expenditures</b>	<b>\$299,900</b>	<b>\$—</b>	<b>\$5,012</b>	<b>\$15,098</b>	<b>\$19,202,582</b>	<b>\$—</b>	<b>\$4,495</b>	<b>\$327,952</b>	<b>\$140,898</b>	<b>\$5,804,158</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(195,174)</b>	<b>\$4,850</b>	<b>\$13,366</b>	<b>\$(12,297)</b>	<b>\$(18,975,584)</b>	<b>\$3,421</b>	<b>\$90,918</b>	<b>\$(43,064)</b>	<b>\$2,215,230</b>	<b>\$1,592,870</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	4,389,943	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	330,246	—	—	—
Operating Transfers In	—	75,000	—	—	25,419,563	107,215	7,409	200,000	—	1,351,007
Operating Transfers Out	—	—	—	—	10,915	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$75,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$29,798,591</b>	<b>\$107,215</b>	<b>\$(322,837)</b>	<b>\$200,000</b>	<b>\$—</b>	<b>\$1,351,007</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(195,174)</b>	<b>\$79,850</b>	<b>\$13,366</b>	<b>\$(12,297)</b>	<b>\$10,823,007</b>	<b>\$110,636</b>	<b>\$(231,919)</b>	<b>\$156,936</b>	<b>\$2,215,230</b>	<b>\$2,943,877</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Hayward School Financing Corporation	Heartland Communications Facilities Authority	Heber Public Utility District	Higgins Area Fire Protection District	Highlands Recreation Community Services District	Huntington Beach Public Financing Authority	Isla Vista Recreation and Park District	Jurupa Area Recreation and Park District	Kensington Fire Protection District	Kensington Police Protection and Community Services District
	Financing or Constructing Facilities	Financing or Constructing Facilities	Governmental Services	Fire Protection	Recreation and Park	Financing or Constructing Facilities	Recreation and Park	Recreation and Park	Fire Protection	Recreation and Park
<b>Revenues</b>										
Interest Income	\$—	\$4,689	\$26	\$23,774	\$6	\$1,084,100	\$1,099	\$12,186	\$4,224	\$1,354
<b>Intergovernmental</b>										
Federal	—	—	2,281,397	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	143,013	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	1,004,931	—	36,788
<b>Total Revenues</b>	<b>\$—</b>	<b>\$147,702</b>	<b>\$2,281,423</b>	<b>\$23,774</b>	<b>\$6</b>	<b>\$1,084,100</b>	<b>\$1,099</b>	<b>\$1,017,117</b>	<b>\$4,224</b>	<b>\$38,142</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$161,328	\$2,525,859	\$1,100	\$289	\$—	\$—	\$—	\$—	\$122,264
Other Expenditures	—	—	—	—	—	12,921,983	—	326,218	35	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$161,328</b>	<b>\$2,525,859</b>	<b>\$1,100</b>	<b>\$289</b>	<b>\$12,921,983</b>	<b>\$—</b>	<b>\$326,218</b>	<b>\$35</b>	<b>\$122,264</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$—</b>	<b>\$(13,626)</b>	<b>\$(244,436)</b>	<b>\$22,674</b>	<b>\$(283)</b>	<b>\$(11,837,883)</b>	<b>\$1,099</b>	<b>\$690,899</b>	<b>\$4,189</b>	<b>\$(84,122)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	93,429	—	2,055	—	—	—	—	—	66,500	—
Operating Transfers Out	—	143,013	88,656	—	—	—	—	312,018	20,000	10,283
<b>Total Other Financing Sources (Uses)</b>	<b>\$93,429</b>	<b>\$(143,013)</b>	<b>\$(86,601)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(312,018)</b>	<b>\$46,500</b>	<b>\$(10,283)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$93,429</b>	<b>\$(156,639)</b>	<b>\$(331,037)</b>	<b>\$22,674</b>	<b>\$(283)</b>	<b>\$(11,837,883)</b>	<b>\$1,099</b>	<b>\$378,881</b>	<b>\$50,689</b>	<b>\$(94,405)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Kenwood Fire Protection District	Kern Mosquito and Vector Control	Keyes Fire Protection District	Kings Mosquito Abatement District	Laguna Niguel Community Services District	Lake Arrowhead Fire Protection District	Lake Cuyamaca Recreation and Park District	Lakeside Fire Protection District	Livermore Capital Projects Financing Authority	Los Angeles Convention and Exhibition Center Authority
	Fire Protection	Animal Control	Fire Protection	Pest Control	Recreation and Park	Fire Protection	Recreation and Park	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$339	\$37,481	\$3,780	\$1,817	\$—	\$26,409	\$1,865	\$4,683	\$265,848	\$16,313
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	15,407	—	—	(996)	—	—	—	—
<b>Total Revenues</b>	<b>\$339</b>	<b>\$37,481</b>	<b>\$19,187</b>	<b>\$1,817</b>	<b>\$—</b>	<b>\$25,413</b>	<b>\$1,865</b>	<b>\$4,683</b>	<b>\$265,848</b>	<b>\$16,313</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$148,118	\$—	\$—	\$110,752	\$1,762,761	\$—	\$—	\$—	\$137,468
Other Expenditures	—	—	—	—	95,922	—	—	—	12,945,156	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$148,118</b>	<b>\$—</b>	<b>\$—</b>	<b>\$206,674</b>	<b>\$1,762,761</b>	<b>\$—</b>	<b>\$—</b>	<b>\$12,945,156</b>	<b>\$137,468</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$339</b>	<b>\$(110,637)</b>	<b>\$19,187</b>	<b>\$1,817</b>	<b>\$(206,674)</b>	<b>\$(1,737,348)</b>	<b>\$1,865</b>	<b>\$4,683</b>	<b>\$(12,679,308)</b>	<b>\$(121,155)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	100,000	—	155,612	—	206,674	1,263,000	—	200,000	1,418,224	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$100,000</b>	<b>\$—</b>	<b>\$155,612</b>	<b>\$—</b>	<b>\$206,674</b>	<b>\$1,263,000</b>	<b>\$—</b>	<b>\$200,000</b>	<b>\$1,418,224</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$100,339</b>	<b>\$(110,637)</b>	<b>\$174,799</b>	<b>\$1,817</b>	<b>\$—</b>	<b>\$(474,348)</b>	<b>\$1,865</b>	<b>\$204,683</b>	<b>\$(11,261,084)</b>	<b>\$(121,155)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Los Angeles State Building Authority	Los Osos Community Services District	Mammoth Lakes Fire Protection District	Manteca-Lathrop Fire Protection District	Marinet Consortium Joint Powers Authority	Mendocino Coast Recreation and Park District	Mendocino County Public Facilities Corporation Financing or Constructing Facilities	Menlo Park Fire Protection District	Mission Viejo Community Development Financing Authority Financing or Constructing Facilities	Mono County Library Authority
	Financing or Constructing Facilities	Fire Protection	Fire Protection	Fire Protection	Library Services	Recreation and Park		Fire Protection		Library Services
<b>Revenues</b>										
Interest Income	\$32,903	\$77,798	\$30,265	\$41,500	\$6,043	\$30,444	\$19,681	\$5,707	\$29,745	\$5,712
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	2,000,000	—	—	—	332,353	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	15,815	—	—	—	—
Other Revenues	—	16,758	—	89,900	—	—	—	30,000	(3,705)	—
<b>Total Revenues</b>	<b>\$32,903</b>	<b>\$2,094,556</b>	<b>\$30,265</b>	<b>\$131,400</b>	<b>\$6,043</b>	<b>\$378,612</b>	<b>\$19,681</b>	<b>\$35,707</b>	<b>\$26,040</b>	<b>\$5,712</b>
<b>Expenditures</b>										
Fixed Assets	\$1,251,209	\$11,324,458	\$—	\$—	\$—	\$378,612	\$3,081,921	\$554,732	\$510,306	\$15,000
Other Expenditures	405	—	—	—	—	—	—	—	118,435	—
<b>Total Expenditures</b>	<b>\$1,251,614</b>	<b>\$11,324,458</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$378,612</b>	<b>\$3,081,921</b>	<b>\$554,732</b>	<b>\$628,741</b>	<b>\$15,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,218,711)</b>	<b>\$(9,229,902)</b>	<b>\$30,265</b>	<b>\$131,400</b>	<b>\$6,043</b>	<b>\$—</b>	<b>\$(3,062,240)</b>	<b>\$(519,025)</b>	<b>\$(602,701)</b>	<b>\$(9,288)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$17,990,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	6,472	—
Operating Transfers In	—	21,595	458,571	—	52,798	—	—	790,000	21,174	8,630
Operating Transfers Out	2,174,944	—	—	—	—	—	—	—	—	34,359
<b>Total Other Financing Sources (Uses)</b>	<b>\$(2,174,944)</b>	<b>\$18,011,595</b>	<b>\$458,571</b>	<b>\$—</b>	<b>\$52,798</b>	<b>\$—</b>	<b>\$—</b>	<b>\$790,000</b>	<b>\$14,702</b>	<b>\$(25,729)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,393,655)</b>	<b>\$8,781,693</b>	<b>\$488,836</b>	<b>\$131,400</b>	<b>\$58,841</b>	<b>\$—</b>	<b>\$(3,062,240)</b>	<b>\$270,975</b>	<b>\$(587,999)</b>	<b>\$(35,017)</b>



**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Montecito Fire Protection District  Fire Protection	Monterey Peninsula Regional Park District Recreation and Park	Monterey Peninsula Water Management District Flood Control and Water Conservation	Montezuma Fire Protection District (San Joaquin) Fire Protection	Moraga/Orinda Fire Protection District  Fire Protection	Mountain View Fire Protection District  Fire Protection	Muir Beach Community Services District Governmental Services	Murrieta Valley Cemetery District  Cemetery	Napa Valley Housing Authority  Governmental Services	Nevada County Consolidated Fire District Fire Protection
<b>Revenues</b>										
Interest Income	\$43,080	\$—	\$44,940	\$3,337	\$61,587	\$946	\$4,160	\$1,333	\$—	\$8,950
<b>Intergovernmental</b>										
Federal	—	—	666,895	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	1,557,609	—
Other Governmental Agencies	—	—	—	—	886,530	—	—	—	1,200,000	—
Other Revenues	400	—	882,563	3,700	455,000	—	—	—	15,826	194,139
<b>Total Revenues</b>	<b>\$43,480</b>	<b>\$—</b>	<b>\$1,594,398</b>	<b>\$7,037</b>	<b>\$1,403,117</b>	<b>\$946</b>	<b>\$4,160</b>	<b>\$1,333</b>	<b>\$2,773,435</b>	<b>\$203,089</b>
<b>Expenditures</b>										
Fixed Assets	\$1,394,020	\$287,499	\$42,121	\$21,606	\$295,215	\$—	\$—	\$—	\$2,958,277	\$17,242
Other Expenditures	—	—	2,295,456	—	—	—	—	—	—	83,149
<b>Total Expenditures</b>	<b>\$1,394,020</b>	<b>\$287,499</b>	<b>\$2,337,577</b>	<b>\$21,606</b>	<b>\$295,215</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$2,958,277</b>	<b>\$100,391</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,350,540)</b>	<b>\$(287,499)</b>	<b>\$(743,179)</b>	<b>\$(14,569)</b>	<b>\$1,107,902</b>	<b>\$946</b>	<b>\$4,160</b>	<b>\$1,333</b>	<b>\$(184,842)</b>	<b>\$102,698</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,423,732	287,499	—	40,000	—	—	—	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	223,606
<b>Total Other Financing Sources (Uses)</b>	<b>\$1,423,732</b>	<b>\$287,499</b>	<b>\$—</b>	<b>\$40,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(223,606)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$73,192</b>	<b>\$—</b>	<b>\$(743,179)</b>	<b>\$25,431</b>	<b>\$1,107,902</b>	<b>\$946</b>	<b>\$4,160</b>	<b>\$1,333</b>	<b>\$(184,842)</b>	<b>\$(120,908)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	North Central Fire Protection District  Fire Protection	North County Fire Protection District (San Diego) Fire Protection	Northwest Mosquito and Vector Control District Pest Control	Oakdale Fire Protection District Fire Protection	Occidental Community Services District Fire Protection	Oceano Community Services District Fire Protection	Oceanside Building Authority District Financing or Constructing Facilities	Ophir Hill Fire Protection District Fire Protection	Orange County Fire Authority Fire Protection	Orange County Flood Control District Flood Control and Water Conservation
<b>Revenues</b>										
Interest Income	\$48,411	\$36,401	\$15,128	\$15,662	\$13,548	\$—	\$271	\$3,826	\$1,221,079	\$3,030,348
<b>Intergovernmental</b>										
Federal	82,994	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	57,634	18,813,705
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	25,616
Other Revenues	48,494	7,773	—	115,768	—	—	—	509	3,081,447	1,068,592
<b>Total Revenues</b>	<b>\$179,899</b>	<b>\$44,174</b>	<b>\$15,128</b>	<b>\$131,430</b>	<b>\$13,548</b>	<b>\$—</b>	<b>\$271</b>	<b>\$4,335</b>	<b>\$4,360,160</b>	<b>\$22,938,261</b>
<b>Expenditures</b>										
Fixed Assets	\$645,330	\$167,163	\$—	\$166,003	\$—	\$—	\$—	\$13,058	\$30,936,916	\$27,645
Other Expenditures	53,092	3	—	65,000	—	—	—	—	—	5,189,164
<b>Total Expenditures</b>	<b>\$698,422</b>	<b>\$167,166</b>	<b>\$—</b>	<b>\$231,003</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$13,058</b>	<b>\$30,936,916</b>	<b>\$5,216,809</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(518,523)</b>	<b>\$(122,992)</b>	<b>\$15,128</b>	<b>\$(99,573)</b>	<b>\$13,548</b>	<b>\$—</b>	<b>\$271</b>	<b>\$(8,723)</b>	<b>\$(26,576,756)</b>	<b>\$17,721,452</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	18,561
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	1,531,900	159,393	—	—	124,232	12,067	—	82,833	6,369,744	—
Operating Transfers Out	—	—	—	6,740	85,000	—	—	30,043	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$1,531,900</b>	<b>\$159,393</b>	<b>\$—</b>	<b>\$(6,740)</b>	<b>\$39,232</b>	<b>\$12,067</b>	<b>\$—</b>	<b>\$52,790</b>	<b>\$6,369,744</b>	<b>\$18,561</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$1,013,377</b>	<b>\$36,401</b>	<b>\$15,128</b>	<b>\$(106,313)</b>	<b>\$52,780</b>	<b>\$12,067</b>	<b>\$271</b>	<b>\$44,067</b>	<b>\$(20,207,012)</b>	<b>\$17,740,013</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Pajaro Valley Cemetery District	Pajaro Valley Water Management Agency	Palmdale Civic Authority	Palo Alto Public Improvement Corporation	Palos Verdes Library District	Paso Robles Joint Unified School District Educational Facilities Corporation	Peardale-Chicago Park Fire Protection District	Pebble Beach Community Services District	Penn Valley Fire Protection District	Pittsburg Unified School District Financing Corporation
	Cemetery	Flood Control and Water Conservation	Financing or Constructing Facilities	Financing or Constructing Facilities	Library Services	Financing or Constructing Facilities	Fire Protection	Fire Protection	Fire Protection	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$23,027	\$307,458	\$420,109	\$26,837	\$135,384	\$24,981	\$4,409	\$—	\$1,237	\$25,949
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	4,200	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	(6,778)	—	—	6,430	—	—	—	85,658	—
<b>Total Revenues</b>	<b>\$23,027</b>	<b>\$300,680</b>	<b>\$420,109</b>	<b>\$26,837</b>	<b>\$141,814</b>	<b>\$24,981</b>	<b>\$4,409</b>	<b>\$—</b>	<b>\$91,095</b>	<b>\$25,949</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$4,617,204	\$1,684,223	\$—	\$91,765	\$—	\$31,724	\$—	\$237,818	\$—
Other Expenditures	—	1,201,565	—	1,049,598	1,014,229	—	—	—	3,151	—
<b>Total Expenditures</b>	<b>\$—</b>	<b>\$5,818,769</b>	<b>\$1,684,223</b>	<b>\$1,049,598</b>	<b>\$1,105,994</b>	<b>\$—</b>	<b>\$31,724</b>	<b>\$—</b>	<b>\$240,969</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$23,027</b>	<b>\$(5,518,089)</b>	<b>\$(1,264,114)</b>	<b>\$(1,022,761)</b>	<b>\$(964,180)</b>	<b>\$24,981</b>	<b>\$(27,315)</b>	<b>\$—</b>	<b>\$(149,874)</b>	<b>\$25,949</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	554,982	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	1,511	—	—	804,149	—	—	—	46,187
Operating Transfers In	—	5,329,775	40,363,739	—	100,000	—	68,925	377,149	83,794	2,032
Operating Transfers Out	—	—	5,664	336,886	—	32,961	—	—	35,259	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$5,329,775</b>	<b>\$40,911,546</b>	<b>\$(336,886)</b>	<b>\$100,000</b>	<b>\$(837,110)</b>	<b>\$68,925</b>	<b>\$377,149</b>	<b>\$48,535</b>	<b>\$(44,155)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$23,027</b>	<b>\$(188,314)</b>	<b>\$39,647,432</b>	<b>\$(1,359,647)</b>	<b>\$(864,180)</b>	<b>\$(812,129)</b>	<b>\$41,610</b>	<b>\$377,149</b>	<b>\$(101,339)</b>	<b>\$(18,206)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Pleasant Hill Recreation and Park District	Pomerado Cemetery District	Port San Luis Harbor District	Port San Luis Harbor District	Rancho Simi Recreation and Park District	Reclamation District No. 1000	Reclamation District No. 1004	Reclamation District No. 2042	Reclamation District No. 2074	Reclamation District No. 2095
	Recreation and Park	Cemetery	Police Protection and Personal Safety	Recreation and Park	Recreation and Park	Land Reclamation and Levee Maintenance	Resource Conservation	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance	Land Reclamation and Levee Maintenance
<b>Revenues</b>										
Interest Income	\$5,603	\$8,513	\$—	\$—	\$145,498	\$—	\$673	\$—	\$220	\$3
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	60,793	—	—	—
State	—	—	—	5,717	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	1,327,482	—	—	—	—
Other Revenues	—	—	—	—	3,510,576	—	116	—	—	—
<b>Total Revenues</b>	<b>\$5,603</b>	<b>\$8,513</b>	<b>\$—</b>	<b>\$5,717</b>	<b>\$3,656,074</b>	<b>\$1,327,482</b>	<b>\$61,582</b>	<b>\$—</b>	<b>\$220</b>	<b>\$3</b>
<b>Expenditures</b>										
Fixed Assets	\$36,705	\$—	\$—	\$95,786	\$4,544,042	\$1,354,740	\$48,177	\$—	\$—	\$—
Other Expenditures	7,725	—	—	—	8,775	—	—	—	218	—
<b>Total Expenditures</b>	<b>\$44,430</b>	<b>\$—</b>	<b>\$—</b>	<b>\$95,786</b>	<b>\$4,552,817</b>	<b>\$1,354,740</b>	<b>\$48,177</b>	<b>\$—</b>	<b>\$218</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(38,827)</b>	<b>\$8,513</b>	<b>\$—</b>	<b>\$(90,069)</b>	<b>\$(896,743)</b>	<b>\$(27,258)</b>	<b>\$13,405</b>	<b>\$—</b>	<b>\$2</b>	<b>\$3</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	5,550	—	91,790	961,650	—	—	80,804	—	—
Operating Transfers Out	—	—	7,300	—	1,261,650	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$5,550</b>	<b>\$(7,300)</b>	<b>\$91,790</b>	<b>\$(300,000)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$80,804</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(38,827)</b>	<b>\$14,063</b>	<b>\$(7,300)</b>	<b>\$1,721</b>	<b>\$(1,196,743)</b>	<b>\$(27,258)</b>	<b>\$13,405</b>	<b>\$80,804</b>	<b>\$2</b>	<b>\$3</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Reclamation District No. 38	Reclamation District No. 900	Rescue District Facilities Corporation Financing or Constructing Facilities	Ripon Consolidated Fire Protection District Fire Protection	Riverside County Flood Control and Water Conservation Flood Control and Water Conservation	Riverside County Regional Park and Open Space Recreation and Park	Rodeo-Hercules Fire Protection District Fire Protection	Roseville Finance Authority Financing or Constructing Facilities	Rossmore Community Services District Recreation and Park	Russian River Cemetery District Cemetery
<b>Revenues</b>										
Interest Income	\$—	\$9,912	\$178,685	\$11,490	\$4,000	\$34,459	\$—	\$(2,422)	\$1,892	\$10,090
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	363,259	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	224,931	—	—	2,587	221	9,144	—
<b>Total Revenues</b>	<b>\$—</b>	<b>\$9,912</b>	<b>\$178,685</b>	<b>\$236,421</b>	<b>\$4,000</b>	<b>\$397,718</b>	<b>\$2,587</b>	<b>\$(2,201)</b>	<b>\$11,036</b>	<b>\$10,090</b>
<b>Expenditures</b>										
Fixed Assets	\$482,827	\$—	\$3,350,000	\$2,089,134	\$104,000	\$731,497	\$—	\$—	\$—	\$—
Other Expenditures	—	—	—	—	—	146,532	129,619	—	8,645	—
<b>Total Expenditures</b>	<b>\$482,827</b>	<b>\$—</b>	<b>\$3,350,000</b>	<b>\$2,089,134</b>	<b>\$104,000</b>	<b>\$878,029</b>	<b>\$129,619</b>	<b>\$—</b>	<b>\$8,645</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(482,827)</b>	<b>\$9,912</b>	<b>\$(3,171,315)</b>	<b>\$(1,852,713)</b>	<b>\$(100,000)</b>	<b>\$(480,311)</b>	<b>\$(127,032)</b>	<b>\$(2,201)</b>	<b>\$2,391</b>	<b>\$10,090</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	482,827	—	—	119,677	—	—	250,000	—	—	—
Operating Transfers Out	—	—	—	222,170	—	—	—	—	—	66,511
<b>Total Other Financing Sources (Uses)</b>	<b>\$482,827</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(102,493)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$250,000</b>	<b>\$—</b>	<b>\$—</b>	<b>\$(66,511)</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$—</b>	<b>\$9,912</b>	<b>\$(3,171,315)</b>	<b>\$(1,955,206)</b>	<b>\$(100,000)</b>	<b>\$(480,311)</b>	<b>\$122,968</b>	<b>\$(2,201)</b>	<b>\$2,391</b>	<b>\$(56,421)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Sacramento Area Flood Control Agency	Salida Fire Protection District	San Bernardino County-Chino Civic Center Authority	San Bernardino Joint Powers Authority	San Diego County Capital Asset Leasing Corporation Financing or Constructing Facilities	San Diego Unified School District Public School Building Corporation Financing or Constructing Facilities	San Gabriel Valley Schools Financing Authority	San Jacinto Valley Cemetery District	San Mateo County Mosquito Abatement District	San Ramon Public Financing Authority
	Flood Control and Water Conservation	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Cemetery	Pest Control	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$778,381	\$5,268	\$180	\$60,915	\$384,208	\$22,528,436	\$17,660	\$—	\$47,017	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	4,011,570	—	—	—	—	—	—	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	2,607	—
<b>Total Revenues</b>	<b>\$4,789,951</b>	<b>\$5,268</b>	<b>\$180</b>	<b>\$60,915</b>	<b>\$384,208</b>	<b>\$22,528,436</b>	<b>\$17,660</b>	<b>\$—</b>	<b>\$49,624</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$7,142,026	\$1,135,878	\$814,150	\$—	\$188,532	\$—
Other Expenditures	6,859,563	—	1,500	202	18	21,500	43	—	—	—
<b>Total Expenditures</b>	<b>\$6,859,563</b>	<b>\$—</b>	<b>\$1,500</b>	<b>\$202</b>	<b>\$7,142,044</b>	<b>\$1,157,378</b>	<b>\$814,193</b>	<b>\$—</b>	<b>\$188,532</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(2,069,612)</b>	<b>\$5,268</b>	<b>\$(1,320)</b>	<b>\$60,713</b>	<b>\$(6,757,836)</b>	<b>\$21,371,058</b>	<b>\$(796,533)</b>	<b>\$—</b>	<b>\$(138,908)</b>	<b>\$—</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	235,000	1,500	123,498	—	—	—	62,500	300,000	2,813,501
Operating Transfers Out	—	—	—	—	—	34,838,253	—	—	291,164	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$235,000</b>	<b>\$1,500</b>	<b>\$123,498</b>	<b>\$—</b>	<b>\$(34,838,253)</b>	<b>\$—</b>	<b>\$62,500</b>	<b>\$8,836</b>	<b>\$2,813,501</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(2,069,612)</b>	<b>\$240,268</b>	<b>\$180</b>	<b>\$184,211</b>	<b>\$(6,757,836)</b>	<b>\$(13,467,195)</b>	<b>\$(796,533)</b>	<b>\$62,500</b>	<b>\$(130,072)</b>	<b>\$2,813,501</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	San Ramon Valley Fire Protection	Sanger-Del Rey Cemetery District	Santa Ana Financing Authority	Santa Clara County Vector Control District	Santa Clara Valley Water District	Santa Clarita Public Finance Authority	Santa Cruz Consolidated Emergency Communication Center Governmental Services	Santa Maria Cemetery District	Saratoga Cemetery District	Saratoga Fire Protection District
	Fire Protection	Cemetery	Financing or Constructing Facilities	Pest Control	Flood Control and Water Conservation	Financing or Constructing Facilities		Cemetery	Cemetery	Fire Protection
<b>Revenues</b>										
Interest Income	\$77,940	\$10	\$—	\$49,859	\$1,986,162	\$7,234	\$—	\$4,044	\$38,366	\$98,694
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	—	—	—	—	54,177	—	—	—
Other Revenues	—	—	—	—	—	—	—	—	214,998	—
<b>Total Revenues</b>	<b>\$77,940</b>	<b>\$10</b>	<b>\$—</b>	<b>\$49,859</b>	<b>\$1,986,162</b>	<b>\$7,234</b>	<b>\$54,177</b>	<b>\$4,044</b>	<b>\$253,364</b>	<b>\$98,694</b>
<b>Expenditures</b>										
Fixed Assets	\$965,252	\$4,764	\$—	\$—	\$—	\$—	\$54,177	\$3,879,595	\$1,626,996	\$420,995
Other Expenditures	1,092,107	—	—	—	829,862	602,234	—	—	14,403	324,759
<b>Total Expenditures</b>	<b>\$2,057,359</b>	<b>\$4,764</b>	<b>\$—</b>	<b>\$—</b>	<b>\$829,862</b>	<b>\$602,234</b>	<b>\$54,177</b>	<b>\$3,879,595</b>	<b>\$1,641,399</b>	<b>\$745,754</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(1,979,419)</b>	<b>\$(4,754)</b>	<b>\$—</b>	<b>\$49,859</b>	<b>\$1,156,300</b>	<b>\$(595,000)</b>	<b>\$—</b>	<b>\$(3,875,551)</b>	<b>\$(1,388,035)</b>	<b>\$(647,060)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$9,015,000	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	150,000	—	—
Other Financing (Uses)	8,762,983	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	5,840,195	—	—	1,766,724	—	200,000
Operating Transfers Out	1,429,629	—	7,885,330	—	13,938,655	—	—	—	150,771	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$(1,177,612)</b>	<b>\$—</b>	<b>\$(7,885,330)</b>	<b>\$—</b>	<b>\$(8,098,460)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,916,724</b>	<b>\$(150,771)</b>	<b>\$200,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(3,157,031)</b>	<b>\$(4,754)</b>	<b>\$(7,885,330)</b>	<b>\$49,859</b>	<b>\$(6,942,160)</b>	<b>\$(595,000)</b>	<b>\$—</b>	<b>\$(1,958,827)</b>	<b>\$(1,538,806)</b>	<b>\$(447,060)</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	School Project for Utility Rate Reduction (SPURR)	Shasta Joint Powers Financing Authority	South Coast Air Quality Management District	South County Fire Protection Authority	South Orange County Community College District Facilities Corporation Financing or Constructing Facilities	Southgate Recreation and Park District	Strawberry Recreation and Park District	Summer Home Estates Maintenance District (San Joaquin)	Summit Cemetery District	Sunnyvale Financing Authority
	Governmental Services	Financing or Constructing Facilities	Air Pollution Control	Fire Protection		Recreation and Park	Recreation and Park	Drainage and Drainage Maintenance	Cemetery	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$—	\$85	\$—	\$48,722	\$25,185	\$1,525	\$—	\$84	\$264	\$116,880
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	23,580,000	—	—	—	—	—	—	—	—	—
Other Revenues	93,000	—	241,927	—	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$23,673,000</b>	<b>\$85</b>	<b>\$241,927</b>	<b>\$48,722</b>	<b>\$25,185</b>	<b>\$1,525</b>	<b>\$—</b>	<b>\$84</b>	<b>\$264</b>	<b>\$116,880</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$241,927	\$—	\$—	\$109,490	\$5,175	\$—	\$—	\$—
Other Expenditures	23,721,000	—	—	1,885,704	—	—	—	—	149	—
<b>Total Expenditures</b>	<b>\$23,721,000</b>	<b>\$—</b>	<b>\$241,927</b>	<b>\$1,885,704</b>	<b>\$—</b>	<b>\$109,490</b>	<b>\$5,175</b>	<b>\$—</b>	<b>\$149</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$(48,000)</b>	<b>\$85</b>	<b>\$—</b>	<b>\$(1,836,982)</b>	<b>\$25,185</b>	<b>\$(107,965)</b>	<b>\$(5,175)</b>	<b>\$84</b>	<b>\$115</b>	<b>\$116,880</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	34,220,298	—	581,765	—	—	—	—	—	1,319
Operating Transfers Out	—	34,220,298	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$581,765</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,319</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(48,000)</b>	<b>\$85</b>	<b>\$—</b>	<b>\$(1,255,217)</b>	<b>\$25,185</b>	<b>\$(107,965)</b>	<b>\$(5,175)</b>	<b>\$84</b>	<b>\$115</b>	<b>\$118,199</b>



**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Tahoe-Truckee Unified School District Financing Corporation	Templeton Unified School District Educational Facilities Corporation	Tenaja Community Services District	Tennant Community Services District	The La Quinta Financing Authority	The Visalia Financing Corporation	Thousand Oaks Public Financing Authority	Torrance Public Financing Authority	Tracy Fire Protection District	Travis Unified School District Financing Corporation
	Financing or Constructing Facilities	Financing or Constructing Facilities	Streets and Roads - Construction and Maintenance	Fire Protection	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Financing or Constructing Facilities	Fire Protection	Financing or Constructing Facilities
<b>Revenues</b>										
Interest Income	\$138,611	\$1,319	\$6,154	\$—	\$324	\$6,071	\$291,597	\$46	\$40,000	\$12
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	—	—	246,435	—	—	—	—	—	—	—
Other Revenues	—	—	2,480	1,867	—	—	—	—	—	—
<b>Total Revenues</b>	<b>\$138,611</b>	<b>\$1,319</b>	<b>\$255,069</b>	<b>\$1,867</b>	<b>\$324</b>	<b>\$6,071</b>	<b>\$291,597</b>	<b>\$46</b>	<b>\$40,000</b>	<b>\$12</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$—	\$1,918,343	\$—	\$—	\$—	\$—
Other Expenditures	138,478	—	645,851	—	—	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$138,478</b>	<b>\$—</b>	<b>\$645,851</b>	<b>\$—</b>	<b>\$—</b>	<b>\$1,918,343</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$133</b>	<b>\$1,319</b>	<b>\$(390,782)</b>	<b>\$1,867</b>	<b>\$324</b>	<b>\$(1,912,272)</b>	<b>\$291,597</b>	<b>\$46</b>	<b>\$40,000</b>	<b>\$12</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—	\$—
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	778,463	—	—	—	—	—	—	—	—
Operating Transfers In	45,848	30,464	—	—	—	—	21,985	—	—	—
Operating Transfers Out	—	—	—	—	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$45,848</b>	<b>\$(747,999)</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$21,985</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$45,981</b>	<b>\$(746,680)</b>	<b>\$(390,782)</b>	<b>\$1,867</b>	<b>\$324</b>	<b>\$(1,912,272)</b>	<b>\$313,582</b>	<b>\$46</b>	<b>\$40,000</b>	<b>\$12</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Tulare Lake Drainage District (Kings)	Ukiah Unified School District School Building Corporation	Upper Lake Fire Protection District	Valley Center Cemetery District	Valley-Wide Recreation and Park District	Ventura County Public Facilities Corporation	Ventura County Public Financing Authority	Ventura County Schools Business Services	Vista Joint Powers Financing Authority	Washington Colony Cemetery District
	Drainage and Drainage Maintenance	Financing or Constructing Facilities	Fire Protection	Cemetery	Recreation and Park	Financing or Constructing Facilities	Financing or Constructing Facilities	Governmental Services	Financing or Constructing Facilities	Cemetery
<b>Revenues</b>										
Interest Income	\$16,910	\$12,187	\$637	\$205	\$26,884	\$4,073	\$220,219	\$144	\$2,526	\$—
<b>Intergovernmental</b>										
Federal	—	—	—	—	—	—	—	—	—	—
State	—	—	—	—	—	—	—	—	—	—
Other Governmental Agencies	27,630	—	—	—	1,124,511	—	—	—	—	—
Other Revenues	—	—	23,425	—	525,821	—	—	—	—	—
<b>Total Revenues</b>	<b>\$44,540</b>	<b>\$12,187</b>	<b>\$24,062</b>	<b>\$205</b>	<b>\$1,677,216</b>	<b>\$4,073</b>	<b>\$220,219</b>	<b>\$144</b>	<b>\$2,526</b>	<b>\$—</b>
<b>Expenditures</b>										
Fixed Assets	\$—	\$—	\$—	\$—	\$609,991	\$7,161	\$18,000,033	\$—	\$—	\$80,000
Other Expenditures	12,451	—	—	—	3,456	—	—	—	—	—
<b>Total Expenditures</b>	<b>\$12,451</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$613,447</b>	<b>\$7,161</b>	<b>\$18,000,033</b>	<b>\$—</b>	<b>\$—</b>	<b>\$80,000</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$32,089</b>	<b>\$12,187</b>	<b>\$24,062</b>	<b>\$205</b>	<b>\$1,063,769</b>	<b>\$(3,088)</b>	<b>\$(17,779,814)</b>	<b>\$144</b>	<b>\$2,526</b>	<b>\$(80,000)</b>
<b>Financing Sources (Uses)</b>										
Proceeds of Long-Term Debt	\$—	\$5,087,651	\$—	\$—	\$—	\$—	\$20,000,000	\$—	\$—	\$80,000
Inception of Lease Purchase Agreements	—	—	—	—	—	—	—	—	—	—
Other Financing Sources	—	—	—	—	—	—	—	—	—	—
Other Financing (Uses)	—	—	—	—	—	—	—	—	—	—
Operating Transfers In	—	—	—	—	59,062	104,882	810,509	8,804	—	—
Operating Transfers Out	—	—	—	8,207	—	—	—	—	—	—
<b>Total Other Financing Sources (Uses)</b>	<b>\$—</b>	<b>\$5,087,651</b>	<b>\$—</b>	<b>\$(8,207)</b>	<b>\$59,062</b>	<b>\$104,882</b>	<b>\$20,810,509</b>	<b>\$8,804</b>	<b>\$—</b>	<b>\$80,000</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$32,089</b>	<b>\$5,099,838</b>	<b>\$24,062</b>	<b>\$(8,002)</b>	<b>\$1,122,831</b>	<b>\$101,794</b>	<b>\$3,030,695</b>	<b>\$8,948</b>	<b>\$2,526</b>	<b>\$—</b>

**Table 12. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Non-Enterprise - Capital Projects Funds by Special District in Alphabetical Order/Activity Order**

	Waterloo-Morada Fire Protection District Fire Protection	West Covina Public Finance Authority Financing or Constructing Facilities	West Sacramento Financing Authority Financing or Constructing Facilities	Western Nevada County Fire Agency Fire Protection	Westside Resource Conservation District Resource Conservation	Yucca Valley Fire Protection District Fire Protection	State Total —
<b>Revenues</b>							
Interest Income	\$21,622	\$3,696	\$72,605	\$1,735	\$—	\$118	\$43,043,584
<b>Intergovernmental</b>							
Federal	—	—	—	—	—	—	31,601,779
State	—	—	—	—	—	—	37,722,494
Other Governmental Agencies	—	—	1,908,520	—	668,775	—	39,828,442
Other Revenues	40,461	—	—	—	—	—	24,744,876
<b>Total Revenues</b>	<b>\$62,083</b>	<b>\$3,696</b>	<b>\$1,981,125</b>	<b>\$1,735</b>	<b>\$668,775</b>	<b>\$118</b>	<b>\$176,941,175</b>
<b>Expenditures</b>							
Fixed Assets	\$38,971	\$—	\$—	\$2,855	\$—	\$—	\$164,659,675
Other Expenditures	—	576,654	5,889,762	—	765,790	256	325,321,359
<b>Total Expenditures</b>	<b>\$38,971</b>	<b>\$576,654</b>	<b>\$5,889,762</b>	<b>\$2,855</b>	<b>\$765,790</b>	<b>\$256</b>	<b>\$489,981,034</b>
<b>Revenues Over (Under) Expenditures</b>	<b>\$23,112</b>	<b>\$(572,958)</b>	<b>\$(3,908,637)</b>	<b>\$(1,120)</b>	<b>\$(97,015)</b>	<b>\$(138)</b>	<b>\$(313,039,859)</b>
<b>Financing Sources (Uses)</b>							
Proceeds of Long-Term Debt	\$—	\$3,625,000	\$—	\$—	\$—	\$—	\$268,683,083
Inception of Lease Purchase Agreements	—	—	—	—	—	—	425,000
Other Financing Sources	—	—	—	—	—	—	15,767,273
Other Financing (Uses)	—	—	—	—	—	—	13,412,839
Operating Transfers In	—	—	35,535	—	—	—	156,884,353
Operating Transfers Out	95,624	619,095	—	—	—	—	109,845,658
<b>Total Other Financing Sources (Uses)</b>	<b>\$(95,624)</b>	<b>\$3,005,905</b>	<b>\$35,535</b>	<b>\$—</b>	<b>\$—</b>	<b>\$—</b>	<b>\$318,501,212</b>
<b>Revenues/Sources Over (Under) Expenditures/Uses</b>	<b>\$(72,512)</b>	<b>\$2,432,947</b>	<b>\$(3,873,102)</b>	<b>\$(1,120)</b>	<b>\$(97,015)</b>	<b>\$(138)</b>	<b>\$5,461,353</b>

**Table 13. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Long-Term Debt - Summary by Type of Debt and Activity**

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>General Obligation Bonds</b>						
Drainage and Drainage Maintenance	\$ 26,877,999	\$ 26,877,999	\$ 1,486,807	\$ 5,623,807	\$ —	\$ —
Electric Enterprise	52,500,000	52,500,000	2,190,000	7,130,000	—	—
Financing or Constructing Facilities	43,650,000	43,650,000	—	43,650,000	—	—
Fire Protection	7,203,737	7,056,737	103,000	6,527,737	—	—
Flood Control and Water Conservation	391,745,000	391,551,000	7,464,000	12,935,000	—	—
Harbor and Port Enterprise	4,750,000	4,750,000	10,000	20,000	—	—
Health	13,590,375	13,590,375	1,453,500	691,500	—	—
Hospital Enterprise	316,450,788	309,452,134	7,358,515	235,501,745	—	—
Land Reclamation and Levee Maintenance	38,960,000	38,960,000	1,865,000	8,636,000	—	—
Library Services	18,125,000	18,125,000	605,000	12,570,000	—	—
Lighting and Lighting Maintenance	7,570,000	7,570,000	458,334	838,331	—	—
Recreation and Park	287,463,000	287,463,000	11,982,000	192,561,000	—	—
Streets and Roads - Construction and Maintenance	7,570,001	7,570,001	458,332	838,335	—	—
Transit Enterprise	676,733,500	676,733,500	23,626,169	539,564,615	—	—
Waste Disposal Enterprise	1,229,429,575	873,757,575	67,881,404	291,012,580	—	—
Water Enterprise	3,853,094,712	3,063,153,989	255,331,871	1,046,900,558	—	—
<b>Total General Obligation Bonds</b>	<b>6,975,713,687</b>	<b>5,822,761,310</b>	<b>382,273,932</b>	<b>2,405,001,208</b>	<b>—</b>	<b>—</b>
<b>Revenue Bonds</b>						
Airport Enterprise	190,720,000	190,720,000	3,520,000	91,185,000	—	—
Cemetery	640,000	640,000	10,000	610,000	—	—
Drainage and Drainage Maintenance	53,981,523	53,981,523	12,236	53,830,896	—	—
Electric Enterprise	14,890,570,036	14,773,816,036	1,092,149,062	7,840,836,711	—	—
Financing or Constructing Facilities	17,655,792,181	17,254,277,848	1,578,117,530	12,427,313,252	—	—
Fire Protection	59,145,000	59,145,000	3,065,000	53,490,000	—	—
Flood Control and Water Conservation	5,695,445	5,695,445	7,845	267,600	—	—
Governmental Services	9,540,000	9,540,000	265,000	9,275,000	—	—
Harbor and Port Enterprise	105,420,000	105,420,000	2,195,065	69,146,136	—	—
Hospital Enterprise	714,859,000	714,609,000	20,570,835	531,656,722	—	—
Local and Regional Planning or Development	6,870,000	6,870,000	—	6,870,000	—	—
Parking	65,785,000	65,785,000	18,890,000	48,748,287	—	—
Recreation and Park	184,692,392	184,692,392	15,258,130	157,005,631	—	—
Self Insurance	12,550,000	12,550,000	950,000	6,910,000	—	—
Transit Enterprise	1,405,753,430	1,405,753,430	28,225,000	1,115,687,426	—	—
Waste Disposal Enterprise	4,496,311,673	4,024,862,673	510,284,741	2,764,347,939	—	—
Water Enterprise	12,904,441,284	10,298,836,284	537,703,365	6,730,649,863	—	—
<b>Total Revenue Bonds</b>	<b>52,762,766,964</b>	<b>49,167,194,631</b>	<b>3,811,223,809</b>	<b>31,907,830,463</b>	<b>—</b>	<b>—</b>
<b>Certificates of Participation</b>						
Air Pollution Control	10,715,000	10,715,000	160,000	9,900,000	—	—
Cemetery	1,740,000	1,740,000	55,000	1,640,000	—	—
Electric Enterprise	697,006,127	679,806,127	44,809,990	499,529,259	—	—
Financing or Constructing Facilities	13,242,819,272	13,209,751,547	1,756,301,780	7,592,220,080	—	—
Fire Protection	29,848,000	29,848,000	9,066,161	17,637,408	—	—
Flood Control and Water Conservation	357,151,409	357,151,409	83,152,606	237,251,412	—	—
Harbor and Port Enterprise	15,000,000	15,000,000	225,000	14,775,000	—	—

**Table 13. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - Summary by Type of Debt and Activity**

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>Certificates of Participation</b>						
Hospital Enterprise	\$ 5,340,000	\$ 5,340,000	\$ 48,299	\$ 4,406,456	\$ —	\$ —
Library Services	19,655,000	19,655,000	—	—	—	—
Pest Control	14,045,000	14,045,000	1,625,000	7,060,000	—	—
Recreation and Park	173,570,000	173,570,000	3,792,108	72,634,648	—	—
Transit Enterprise	352,965,000	352,965,000	30,360,000	132,180,000	—	—
Waste Disposal Enterprise	1,405,707,754	1,346,357,753	36,068,446	943,985,344	—	—
Water Enterprise	4,344,896,012	4,267,170,922	253,776,196	3,074,593,314	—	—
<b>Total Certificates of Participation</b>	<b>20,670,458,574</b>	<b>20,483,115,758</b>	<b>2,219,440,586</b>	<b>12,607,812,921</b>	<b>—</b>	<b>—</b>
<b>Other Long-Term Indebtedness</b>						
Air Pollution Control	125,190,410	125,190,410	6,199,939	86,959,639	—	—
Airport Enterprise	106,391,165	58,085,165	600,203	53,866,624	—	—
Ambulance Service	1,808,350	1,808,347	316,016	641,688	—	—
Animal Control	1,278,350	1,278,350	56,790	1,143,141	—	—
Cemetery	4,700,062	4,699,882	526,086	3,100,246	—	—
Drainage and Drainage Maintenance	27,659,069	27,659,069	3,574,703	12,349,539	—	—
Electric Enterprise	303,526,874	295,800,641	27,340,101	239,050,623	—	—
Financing or Constructing Facilities	1,590,307,029	1,563,107,029	133,205,711	1,206,714,858	—	—
Fire Protection	88,256,008	87,981,651	15,262,113	44,768,921	—	—
Flood Control and Water Conservation	125,895,411	121,971,482	2,615,437	51,155,282	—	—
Governmental Services	48,799,119	44,236,385	14,320,413	20,040,389	—	—
Harbor and Port Enterprise	71,800,792	70,561,298	1,407,335	68,738,579	—	—
Health	14,377,428	14,377,428	1,230,082	11,080,796	—	—
Hospital Enterprise	171,485,749	171,244,494	9,799,261	134,892,442	—	—
Land Reclamation and Levee Maintenance	2,291,146	2,291,146	102,791	1,647,859	—	—
Library Services	4,413,884	4,413,884	129,195	3,434,311	—	—
Lighting and Lighting Maintenance	1,540,299	1,540,299	331,355	446	—	—
Local and Regional Planning or Development	2,095,743	1,095,743	88,157	873,686	—	—
Memorial	535,000	535,000	11,707	486,538	—	—
Pest Control	235,298	235,298	3,959	173,158	—	—
Police Protection and Personal Safety	1,019,176	1,019,176	168,436	302,445	—	—
Recreation and Park	52,444,987	52,081,616	3,080,062	35,785,698	—	—
Resource Conservation	375,089	320,089	9,844	92,267	—	—
Self Insurance	3,000,000	3,000,000	—	3,000,000	—	—
Streets and Roads - Construction and Maintenance	16,877,022	16,877,019	585,423	13,685,956	—	—
Transit Enterprise	1,283,068,997	1,242,713,997	115,765,236	931,841,620	—	—
Waste Disposal Enterprise	166,902,983	166,366,704	14,611,753	103,068,418	—	—
Water Enterprise	1,138,930,731	1,126,938,336	81,767,053	566,957,186	—	—
<b>Total Other Long-Term Indebtedness</b>	<b>5,355,206,171</b>	<b>5,207,429,938</b>	<b>433,109,161</b>	<b>3,595,852,355</b>	<b>—</b>	<b>—</b>
<b>State of California</b>						
Airport Enterprise	—	—	—	—	1,331,327	—
Drainage and Drainage Maintenance	—	—	—	—	856,458	—
Fire Protection	—	—	—	—	200,433	—
Harbor and Port Enterprise	—	—	—	—	33,729,807	—
Hospital Enterprise	—	—	—	—	4,010	—

**Table 13. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - Summary by Type of Debt and Activity**

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>State of California</b>						
Lighting and Lighting Maintenance	\$ —	\$ —	\$ —	\$ —	\$ 120,107	\$ —
Local and Regional Planning or Development	—	—	—	—	106,065	—
Recreation and Park	—	—	—	—	1,754,053	—
Waste Disposal Enterprise	—	—	—	—	573,020,302	—
Water Enterprise	—	—	—	—	307,448,160	—
<b>Total State of California</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>918,570,722</b>	<b>—</b>
<b>United States</b>						
Flood Control and Water Conservation	—	—	—	—	133,447,405	—
Recreation and Park	—	—	—	—	1,612,000	—
Waste Disposal Enterprise	—	—	—	—	81,302,213	—
Water Enterprise	—	—	—	—	222,197,530	—
<b>Total United States</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>438,559,148</b>	<b>—</b>
<b>Time Warrants</b>						
Cemetery	—	—	4,362	8,762	—	—
Drainage and Drainage Maintenance	—	—	226,000	26,000	—	—
Fire Protection	—	—	36,548	79,577	—	—
Flood Control and Water Conservation	—	—	219,933	—	—	—
Harbor and Port Enterprise	—	—	50,000	—	—	—
Land Reclamation and Levee Maintenance	—	—	1,853,587	707,565	—	—
Resource Conservation	—	—	19,013	202,491	—	—
Waste Disposal Enterprise	—	—	38,000,000	—	—	—
Water Enterprise	—	—	341,411	251,404,140	—	—
<b>Total Time Warrants</b>	<b>—</b>	<b>—</b>	<b>40,750,854</b>	<b>252,428,535</b>	<b>—</b>	<b>—</b>
<b>Lease Obligations</b>						
Ambulance Service	—	—	—	—	—	9,013
Financing or Constructing Facilities	—	—	—	—	—	1,717,872
Fire Protection	—	—	—	—	—	1,670,521
Flood Control and Water Conservation	—	—	—	—	—	118,129
Governmental Services	—	—	—	—	—	29,486
Hospital Enterprise	—	—	—	—	—	98,568
Library Services	—	—	—	—	—	317,590
Waste Disposal Enterprise	—	—	—	—	—	8,136,027
Water Enterprise	—	—	—	—	—	930,333
<b>Total Lease Obligations</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>—</b>	<b>13,027,539</b>
<b>Special Assessment Acts</b>						
<b>1911 Act Bonds</b>						
Financing or Constructing Facilities	—	—	199,214	48,792,333	—	—
Streets and Roads - Construction and Maintenance	—	—	—	12,000	—	—
Waste Disposal Enterprise	—	—	177,491	1,148,383	—	—
Water Enterprise	—	—	263,365	1,267,414	—	—
<b>Total 1911 Act Bonds</b>	<b>—</b>	<b>—</b>	<b>640,070</b>	<b>51,220,130</b>	<b>—</b>	<b>—</b>
<b>1915 Act Bonds</b>						

**Table 13. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - Summary by Type of Debt and Activity**

Type of Debt / Activity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
<b>1915 Act Bonds</b>						
Financing or Constructing Facilities	\$ —	\$ —	\$ 28,404,007	\$ 117,461,640	\$ —	\$ —
Flood Control and Water Conservation	—	—	2,140,000	33,445,000	—	—
Local and Regional Planning or Development	—	—	170,000	3,095,000	—	—
Recreation and Park	—	—	490,000	14,917,723	—	—
Streets and Roads - Construction and Maintenance	—	—	230,000	1,955,000	—	—
Waste Disposal Enterprise	—	—	4,384,072	63,819,561	—	—
Water Enterprise	—	—	3,903,223	124,989,198	—	—
<b>Total 1915 Act Bonds</b>	<b>—</b>	<b>—</b>	<b>39,721,302</b>	<b>359,683,122</b>	<b>—</b>	<b>—</b>
<b>Mark-Roos</b>						
Financing or Constructing Facilities	—	—	620,000	9,155,000	—	—
Hospital Enterprise	—	—	10,000	340,000	—	—
Library Services	—	—	180,000	2,320,000	—	—
Water Enterprise	—	—	4,000	213,150	—	—
<b>Total Mark-Roos</b>	<b>—</b>	<b>—</b>	<b>814,000</b>	<b>12,028,150</b>	<b>—</b>	<b>—</b>
<b>Mello-Roos</b>						
Financing or Constructing Facilities	—	—	3,340,000	123,150,000	—	—
Land Reclamation and Levee Maintenance	—	—	125,000	8,020,000	—	—
Water Enterprise	—	—	2,643,515	29,288,970	—	—
<b>Total Mello-Roos</b>	<b>—</b>	<b>—</b>	<b>6,108,515</b>	<b>160,458,970</b>	<b>—</b>	<b>—</b>
<b>Other</b>						
Financing or Constructing Facilities	—	—	—	132,200,000	—	—
Fire Protection	—	—	35,000	1,955,000	—	—
Flood Control and Water Conservation	—	—	1,570,000	54,290,000	—	—
Library Services	—	—	25,000	1,480,000	—	—
Recreation and Park	—	—	25,000	335,000	—	—
Waste Disposal Enterprise	—	—	190,000	4,618,000	—	—
Water Enterprise	—	—	136,407	1,913,545	—	—
<b>Total Other</b>	<b>—</b>	<b>—</b>	<b>1,981,407</b>	<b>196,791,545</b>	<b>—</b>	<b>—</b>
<b>State Totals:</b>	<b>\$ 85,764,145,396</b>	<b>\$ 80,680,501,637</b>	<b>\$ 6,936,063,636</b>	<b>\$ 51,549,107,399</b>	<b>\$ 1,357,129,870</b>	<b>\$ 13,027,539</b>

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
4-M Water District Other Long-Term Indebtedness Water Utility	Water Enterprise	1978	2009	\$ 698,647	\$ 698,647	\$ 19,524	\$ 171,905	\$ —	\$ —
Adelanto Public Utility Authority Revenue Bonds Refunding Issue	Waste Disposal Enterprise	2000	2034	44,325,000	44,325,000	—	44,325,000	—	—
Adin Community Services District Revenue Bonds Construction of Utility Plant	Waste Disposal Enterprise	1978	2008	180,000	180,000	5,502	34,399	—	—
Agoura Hills Financing Authority Certificates of Participation Construct Civic Center	Financing or Constructing Facilities	2000	2029	9,740,000	9,740,000	175,000	9,395,000	—	—
Alameda - Contra Costa Transit Financing Corporation Certificates of Participation Office Building Acquisition	Financing or Constructing Facilities	2001	2018	23,800,000	23,800,000	1,235,000	22,565,000	—	—
Alameda County Board of Education Public Facilities Corporation Certificates of Participation Financing	Financing or Constructing Facilities	1993	2003	5,235,000	5,235,000	1,005,000	—	—	—
Financing	Financing or Constructing Facilities	1994	2007	2,300,000	2,300,000	1,850,000	—	—	—
Refunding of Debt	Financing or Constructing Facilities	2003	2008	2,940,000	2,940,000	13,878	2,926,122	—	—
Alameda County Public Facilities Corporation Certificates of Participation Capital Project	Financing or Constructing Facilities	1989	2019	26,664,000	26,664,000	—	22,542,122	—	—
Info System/Medical Center	Financing or Constructing Facilities	1998	2028	149,915,000	149,915,000	119,315,000	16,500,000	—	—
Refunding and Capital Projects	Financing or Constructing Facilities	1997	2022	64,630,000	64,630,000	2,710,000	50,775,000	—	—
Santa Rita Jail Refunding	Financing or Constructing Facilities	1993	2015	169,955,000	169,955,000	72,705,000	—	—	—
Alameda County Water District Revenue Bonds Defease Bonds 1992 and 1995	Water Enterprise	1998	2020	46,650,000	46,650,000	1,520,000	36,916,147	—	—
Other Long-Term Indebtedness Water Treatment Plant	Water Enterprise	1992	2011	1,000,000	1,000,000	58,825	411,750	—	—
Alameda Sewer Improvement Financing Corporation Certificates of Participation Improve City Sewer System	Financing or Constructing Facilities	1995	2018	5,850,000	5,850,000	195,000	4,430,000	—	—
Alameda-Contra Costa Transit District Certificates of Participation Building Improvement	Transit Enterprise	2001	2018	23,800,000	23,800,000	1,235,000	22,565,000	—	—
Alhambra Capital Improvement Corporation Certificates of Participation									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ambrose Recreation and Park District — (continued)									
Other Long-Term Indebtedness									
Retiree Benefits	Recreation and Park	2003	2005	\$ 6,384	\$ 6,384	\$ —	\$ 6,384	\$ —	\$ —
American River Flood Control District									
Other Long-Term Indebtedness									
Equipment Lease	Flood Control and Water Conservation	2000	2003	128,821	128,821	25,677	27,217	—	—
Anaheim Community Center Authority									
Certificates of Participation									
Betterment 3 and 4	Financing or Constructing Facilities	1992	2023	92,777,000	92,777,000	29,470,000	50,680,000	—	—
Anaheim Public Financing Authority									
Revenue Bonds									
1998 Capital Imp. Electric	Financing or Constructing Facilities	1998	2028	65,000,000	65,000,000	1,130,000	62,795,000	—	—
1999 Capital Imp. Electric	Financing or Constructing Facilities	1999	2027	45,000,000	45,000,000	—	45,000,000	—	—
2002 Capital Imp. Electric	Financing or Constructing Facilities	2002	2032	178,705,000	178,705,000	—	178,705,000	—	—
2003 Capital Imp. Electric	Financing or Constructing Facilities	2003	2023	60,415,000	60,415,000	—	60,145,000	—	—
Capital Projects	Financing or Constructing Facilities	1997	2037	510,427,465	510,427,465	510,427,465	—	—	—
Refinancing COP	Financing or Constructing Facilities	2003	2024	26,260,000	26,260,000	—	26,260,000	—	—
Refunding B Electric Partial	Financing or Constructing Facilities	1993	2022	71,300,000	71,300,000	63,170,000	—	—	—
Anaheim Public Improvement Corporation									
Certificates of Participation									
Arena Area Land	Financing or Constructing Facilities	1993	2019	21,210,000	21,210,000	540,000	17,900,000	—	—
Capital Imp Police COP	Financing or Constructing Facilities	1993	2008	26,000,000	26,000,000	1,700,000	12,000,000	—	—
Refunding Projects COP	Financing or Constructing Facilities	1993	2019	130,100,000	130,100,000	87,500,000	—	—	—
Anderson Fire Protection District									
Time Warrants	Fire Protection	—	—	—	—	36,548	79,577	—	—
Anderson Union High School District Educational Facilities Corporation									
Certificates of Participation									
Construct New Facilities	Financing or Constructing Facilities	1994	2002	1,915,000	1,915,000	1,105,000	—	—	—
Construct New Facilities	Financing or Constructing Facilities	2001	2007	13,735,000	13,735,000	2,180,000	11,555,000	—	—
Construct New Facilities	Financing or Constructing Facilities	1993	2002	6,080,000	6,080,000	5,725,000	—	—	—
Anderson Valley Community Services District									
Other Long-Term Indebtedness									
Fire House Construction	Fire Protection	2001	2011	247,621	247,621	22,271	221,618	—	—
Anderson-Cottonwood Irrigation District									
Other Long-Term Indebtedness									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Arden Manor Recreation and Park District — (continued)									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	2000	2010	\$ 350,000	\$ 350,000	\$ 16,908	\$ 302,087	\$ —	\$ —
Capital Improvements	Recreation and Park	2002	2009	100,000	100,000	12,163	87,837	—	—
Arden Park Recreation and Park District									
Certificates of Participation									
Bond Refunding	Recreation and Park	1992	2007	775,000	775,000	60,000	355,000	—	—
Other Long-Term Indebtedness									
Equipment	Recreation and Park	1994	2005	204,452	204,452	24,255	54,608	—	—
Equipment	Recreation and Park	2001	2006	13,367	13,367	11,387	—	—	—
Armona Community Services District									
United States									
	Water Enterprise	—	—	—	—	—	—	2,048,849	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	100,029	—
Aromas County Water District									
General Obligation Bonds									
Water Improvements	Water Enterprise	1961	2012	200,000	200,000	1,500	17,000	—	—
Arrowbear Park County Water District									
Certificates of Participation									
To Refund Debt	Water Enterprise	1999	2009	995,000	995,000	80,000	695,000	—	—
Other Long-Term Indebtedness									
Joint Use Facility	Waste Disposal Enterprise	2002	2017	350,500	350,500	17,860	331,630	—	—
Arrowhead Health Administrators									
Other Long-Term Indebtedness									
Lease Purchase	Health	2001	2002	35,940	35,940	—	—	—	—
Arroyo Grande Cemetery District									
Other Long-Term Indebtedness									
Purchase of Land	Cemetery	1999	2004	500,000	500,000	100,000	100,000	—	—
Artois Community Services District									
United States									
	Water Enterprise	—	—	—	—	—	—	23,723	—
Arvin Community Services District									
Other Long-Term Indebtedness									
Facilities	Water Enterprise	2002	2012	150,000	150,000	8,724	141,276	—	—
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	7,407	173,545	—	—
Arvin-Edison Water Storage District									
Other Long-Term Indebtedness									
Project Funding	Water Enterprise	2001	2005	486,864	486,864	42,668	364,279	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	4,721,809	—
Atascadero Unified School District Educational Facilities Corporation									
Revenue Bonds									
School Facilities Financing	Financing or Constructing Facilities	1977	2004	1,360,000	1,360,000	95,000	105,000	—	—
Certificates of Participation									
Construction of Facilities	Financing or Constructing Facilities	2003	2013	11,340,000	11,340,000	—	11,340,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Atascadero Unified School District Educational Facilities Corporation — (continued)									
School Construction Financing	Financing or Constructing Facilities	1996	2011	\$ 10,770,000	\$ 10,770,000	\$ 310,000	\$ 9,350,000	\$ —	\$ —
School Construction Financing	Financing or Constructing Facilities	1993	2010	15,410,000	15,410,000	3,915,000	—	—	—
Atwater Public Financing Authority									
Revenue Bonds									
Sewer, Water and Equipment	Financing or Constructing Facilities	1993	2028	11,795,000	11,795,000	9,770,001	—	—	—
Sewer, Water and Equipment	Financing or Constructing Facilities	2003	2028	10,100,000	10,100,000	—	10,100,000	—	—
Auburn Recreation and Park District									
Certificates of Participation									
Gym Construction	Recreation and Park	1996	2014	1,500,000	1,500,000	65,000	1,125,000	—	—
Auburn Valley Community Services District									
Revenue Bonds									
Facility Acquisition/Maint	Waste Disposal Enterprise	2001	2021	3,335,000	3,335,000	1,085,000	2,165,000	—	—
Avenal Public Financing Authority									
Revenue Bonds									
Refinancing	Financing or Constructing Facilities	1997	2027	10,820,000	10,820,000	255,000	9,740,000	—	—
Avila Beach Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	147,000	—
Azusa Public Financing Authority									
Revenue Bonds									
Acquisitions/Refund 1990 Bonds	Financing or Constructing Facilities	1993	2023	30,000,000	24,075,000	515,000	20,130,000	—	—
Certificates of Participation									
Refund 1990 City Lease Loan	Financing or Constructing Facilities	1994	2020	8,750,000	8,585,000	200,000	7,120,000	—	—
Baker Community Services District									
Revenue Bonds									
Water System	Water Enterprise	1968	2009	297,000	297,000	10,000	85,000	—	—
Other Long-Term Indebtedness									
Mortgage of Community Center	Waste Disposal Enterprise	2002	2012	187,201	187,201	13,022	169,973	—	—
Mortgage of Community Center	Recreation and Park	2002	2012	187,201	187,201	—	—	—	—
Baldwin Park Financing Authority									
Revenue Bonds									
Refund 1990 Series A and B	Financing or Constructing Facilities	1998	2021	11,875,000	11,875,000	310,000	8,560,000	—	—
Refunding Loan	Financing or Constructing Facilities	1990	2021	20,680,000	20,680,000	180,000	11,495,000	—	—
Certificates of Participation									
Energy Conservation/Retrofit	Financing or Constructing Facilities	2001	2011	1,000,000	1,000,000	85,000	835,000	—	—
Refund 1989 COP	Financing or Constructing Facilities	1994	2019	8,610,000	8,610,000	245,000	7,155,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Baldwin Park Financing Authority — (continued) Street Improvement Program	Financing or Constructing Facilities	2002	2007	\$ 4,465,000	\$ 4,465,000	\$ —	\$ 4,465,000	\$ —	\$ —
Baldy Mesa Water District Certificates of Participation									
Water System Improvement	Water Enterprise	1998	2024	2,850,000	2,850,000	65,000	2,525,000	—	—
Other Long-Term Indebtedness									
Water System Improvement	Water Enterprise	2000	2005	350,000	350,000	71,736	114,068	—	—
Water System Improvement	Water Enterprise	1998	2003	450,000	450,000	98,660	—	—	—
Special Assessment Act									
1911 Act Bonds	Water Enterprise	—	—	—	—	—	10,391	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	290,000	5,690,000	—	—
Baldy Mesa Water District Public Facilities Corporation Certificates of Participation									
Water System Improvement	Financing or Constructing Facilities	1998	2024	2,850,000	2,850,000	65,000	2,525,000	—	—
Barstow Fire Protection District Other Long-Term Indebtedness									
Construction	Fire Protection	1999	2000	650,000	650,000	58,432	384,300	—	—
Barstow Recreation and Park District Other Long-Term Indebtedness									
Vehicle Financing	Recreation and Park	2000	2004	29,945	29,945	7,999	5,971	—	—
Vehicle Financing	Recreation and Park	2002	2005	19,441	19,441	6,480	9,720	—	—
Beach Cities Health District Other Long-Term Indebtedness									
Finance Parking Structure	Hospital Enterprise	2003	2025	7,509,201	7,509,201	106,267	7,402,934	—	—
Bear River Recreation and Park District Other Long-Term Indebtedness									
Purchase of Land	Recreation and Park	2001	2006	60,000	60,000	1,471	55,723	—	—
Bear Valley Community Healthcare District Other Long-Term Indebtedness									
Capitalized Lease	Hospital Enterprise	1998	2003	70,000	70,000	13,279	2,785	—	—
Bear Valley Community Services District General Obligation Bonds									
Water System Improvements	Water Enterprise	1995	2015	3,500,000	3,500,000	2,905,000	—	—	—
Water System Improvements	Water Enterprise	2002	2027	4,530,000	4,530,000	—	4,530,000	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	1,411,768	—
Bear Valley Water District Other Long-Term Indebtedness									
Purchase of Buildings	Waste Disposal Enterprise	1996	2006	100,000	100,000	10,431	40,272	—	—
Beaumont Cherry Valley Recreation and Park District Other Long-Term Indebtedness									
Wells and equipment	Recreation and Park	1999	2009	160,000	160,000	16,889	110,623	—	—
Beckwourth County Service Area General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1971	2005	50,000	50,000	1,500	20,000	—	—
Bel Marin Keys Community Services District Other Long-Term Indebtedness									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Berrenda Mesa Water District — (continued)									
Finance Construction	Water Enterprise	1977	2017	\$ 1,567,071	\$ 1,567,071	\$ 42,187	\$ 955,845	\$ —	\$ —
State Of California	Water Enterprise	—	—	—	—	—	—	834,970	—
Berry Creek Community Services District									
Other Long-Term Indebtedness									
Purchase Aeration Unit	Water Enterprise	2003	2008	12,500	12,500	356	12,144	—	—
Bertsch-Ocean View Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	490,512	—
Bethel Island Municipal Improvement District									
Other Long-Term Indebtedness									
Purchase of Equipment	Land Reclamation and Levee Maintenance	2003	2007	123,974	123,974	—	123,974	—	—
Big Bear Airport District									
Other Long-Term Indebtedness									
North Taxiway Extension	Airport Enterprise	1994	2003	256,000	256,000	39,812	—	—	—
Big Bear Area Regional Wastewater Agency									
Revenue Bonds									
Finance Capital Improvements	Waste Disposal Enterprise	1999	2015	2,745,000	2,745,000	100,000	2,350,000	—	—
Refund 1977 Bonds/1998 COPS	Waste Disposal Enterprise	1998	2010	4,640,000	4,640,000	335,000	2,820,000	—	—
Big Bear City Community Services District									
Certificates of Participation									
To Refund 1989 Series COPS	Water Enterprise	1996	2009	2,195,000	2,195,000	160,000	1,335,000	—	—
Other Long-Term Indebtedness									
To Refinance 1993 CSCDA Loan	Water Enterprise	2003	2014	1,058,092	1,058,092	—	1,058,092	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	50,000	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	292,232	—
Big Bear Lake Fire Protection District									
Other Long-Term Indebtedness									
Build Fire Station	Fire Protection	2000	2015	1,122,525	1,122,525	62,303	1,060,222	—	—
Big Bear Municipal Water District									
Certificates of Participation									
Lease Real Property/Building	Water Enterprise	1991	2017	3,410,000	3,410,000	2,645,000	—	—	—
Lease Real Property/Building	Water Enterprise	2003	2033	6,100,000	6,100,000	—	6,100,000	—	—
Other Long-Term Indebtedness									
Copier Rental	Water Enterprise	2001	2006	12,699	12,699	2,271	8,845	—	—
Big Independent Cities Excess Pool Joint Powers Agreement									
Revenue Bonds									
Provide Funds for Claims	Self Insurance	1996	2009	12,550,000	12,550,000	950,000	6,910,000	—	—
Big Rock Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	188,283	—
Big Springs Irrigation District									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Bolinas Community Public Utility — (continued) State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 1,059,871	\$ —
Bolinas Fire Protection District Other Long-Term Indebtedness Purchase Fire Engine	Fire Protection	1999	2003	194,045	194,045	41,366	—	—	—
Bolinas Highlands Permanent Road Division Other Long-Term Indebtedness Road Maintenance	Streets and Roads - Construction and Maintenance	1998	2008	107,000	107,000	9,331	71,418	—	—
Bolinas-Stinson Union School District Educational Facilities Corporation Revenue Bonds Construct School Buildings	Financing or Constructing Facilities	1980	2015	1,475,000	1,475,000	60,000	478,000	—	—
Boronda County Sanitation District (Monterey) Revenue Bonds Hydro Electric Plant	Waste Disposal Enterprise	1967	2007	6,536,000	6,536,000	—	29,776	—	—
Sanitation Improvement	Waste Disposal Enterprise	1987	2025	653,300	653,300	13,000	504,000	—	—
Borrego Springs Fire Protection District Other Long-Term Indebtedness Fire Engine and Equipment	Fire Protection	1999	2005	91,022	91,022	20,432	32,494	—	—
Borrego Water District Certificates of Participation Water System Acquisition	Water Enterprise	1998	2028	1,665,000	1,665,000	25,000	1,565,000	—	—
Water System Acquisition	Water Enterprise	1997	2027	1,900,000	1,900,000	30,000	1,745,000	—	—
Branciforte Fire Protection District Other Long-Term Indebtedness Emergency Vehicle, Pumper	Fire Protection	1998	2005	222,414	222,414	6,504	41,575	—	—
Brannan-Andrus Levee Maintenance (Sacramento) Other Long-Term Indebtedness Purchase of Land	Flood Control and Water Conservation	1999	2009	324,000	324,000	32,396	231,368	—	—
Brawley County Water District General Obligation Bonds Potable Water Supply	Water Enterprise	1977	2017	500,000	500,000	10,100	215,200	—	—
Brawley Public Improvement Corporation Certificates of Participation Sewer Treatment Plant	Financing or Constructing Facilities	1997	2016	2,845,000	2,845,000	115,000	2,265,000	—	—
Brea Public Financing Authority Revenue Bonds Community Center Construction	Financing or Constructing Facilities	1995	2021	7,250,000	5,080,000	125,000	4,310,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	1991	2023	231,652,316	214,363,463	—	13,099,431	—	—
To Refund Prior Bonds	Financing or Constructing Facilities	1998	2021	39,420,000	37,745,000	1,120,000	32,785,000	—	—
Brisbane Public Financing Authority Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Brisbane Public Financing Authority — (continued)									
Acquire Reassessment Bond	Financing or Constructing Facilities	2001	2015	\$ 8,935,000	\$ 8,935,000	\$ 70,000	\$ 8,670,000	\$ —	\$ —
To Acquire RDA	Financing or Constructing Facilities	2001	2025	26,300,000	26,300,000	520,000	25,350,000	—	—
Certificates of Participation Refinance 1988 COP	Financing or Constructing Facilities	1995	2018	4,745,000	4,745,000	150,000	3,780,000	—	—
Broadview Water District									
Other Long-Term Indebtedness Purchase Vehicle	Water Enterprise	2002	2007	22,975	22,975	14,380	8,595	—	—
Brooktrails Community Services District									
Other Long-Term Indebtedness Copy Machine Purchase	Governmental Services	2003	2008	14,790	14,790	—	14,790	—	—
Copy Machine Purchase	Governmental Services	1999	2003	14,260	14,260	6,237	—	—	—
Equipment Purchase	Waste Disposal Enterprise	2003	2008	32,990	32,990	3,534	29,456	—	—
Equipment Purchase	Fire Protection	2003	2006	3,410	3,410	490	2,920	—	—
Equipment Purchase	Water Enterprise	2003	2008	32,991	32,991	3,534	29,457	—	—
Long-Term Workmans Comp. Liab.	Water Enterprise	2003	2013	14,455	14,455	2,317	12,138	—	—
Long-Term Workmans Comp. Liab.	Waste Disposal Enterprise	2003	2013	5,913	5,913	—	5,913	—	—
Long-Term Workmans Comp. Liab.	Governmental Services	2003	2013	10,270	10,270	—	10,270	—	—
Long-Term Workmans Comp. Liab.	Recreation and Park	2003	2013	2,801	2,801	—	2,801	—	—
Refinance Clean Water Bond	Water Enterprise	1999	2011	596,670	596,670	42,996	437,370	—	—
Browns Valley Irrigation District									
General Obligation Bonds Facilities Construction	Water Enterprise	1988	2012	1,050,000	1,050,000	330,000	100,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	956,872	—
Buckingham Park Water District									
Other Long-Term Indebtedness Upgrade Equipment	Water Enterprise	1994	2008	564,748	564,748	59,819	224,046	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	36,630	768,370	—	—
Buena Park Library District									
Other Long-Term Indebtedness Financing of Equipment	Library Services	1996	2004	76,384	76,384	10,506	11,350	—	—
Buena Vista Water Storage District									
General Obligation Bonds Water Management Project	Water Enterprise	1969	2016	3,914,450	2,002,000	68,000	794,000	—	—
Burbank - Glendale - Pasadena Airport Authority									
Revenue Bonds Airport Improvements	Airport Enterprise	1992	2010	23,780,000	23,780,000	1,385,000	12,420,000	—	—
Burbank Sanitary District (Santa Clara)									
Revenue Bonds Plant Expansion	Waste Disposal Enterprise	1995	2011	226,382	226,382	4,029	222,353	—	—
Retire 1987 Revenue Bonds	Waste Disposal Enterprise	1997	2003	103,532	103,532	11,539	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Burbank Sanitary District (Santa Clara) — (continued)									
Other Long-Term Indebtedness Construction	Waste Disposal Enterprise	1997	2019	\$ 197,227	\$ 197,227	\$ 11,562	\$ 174,103	\$ —	\$ —
Burney Water District									
General Obligation Bonds Improvements	Waste Disposal Enterprise	1973	2013	850,000	850,000	30,000	380,000	—	—
Butte City Community Services District									
General Obligation Bonds Water System Construction	Water Enterprise	1970	2009	29,300	29,300	900	8,377	—	—
Buttonwillow County Water District									
General Obligation Bonds Water Utility	Water Enterprise	1973	2013	130,000	130,000	4,000	40,000	—	—
Cabazon County Water District									
Certificates of Participation Construction and Installation	Water Enterprise	1998	2038	575,000	575,000	6,582	540,611	—	—
Other Long-Term Indebtedness Construct Water Improvements	Financing or Constructing Facilities	1997	2022	300,000	300,000	—	300,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,078,641	—
Cacheville Community Services District									
General Obligation Bonds Acquisition of Water Facility	Water Enterprise	1977	2017	200,000	193,000	5,000	112,000	—	—
Calaveras County Water District									
Certificates of Participation Facilities 1994	Water Enterprise	1994	2008	14,235,000	14,235,000	540,000	10,285,000	—	—
Facilities 1995	Water Enterprise	1995	2025	4,125,000	4,125,000	75,000	3,670,000	—	—
Other Long-Term Indebtedness Construction	Water Enterprise	1970	2010	1,643,810	1,643,810	77,960	1,370,933	—	—
Facilities	Water Enterprise	1997	2017	5,595,000	5,595,000	190,868	4,646,785	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	161,010	—
Calaveras Public Utility District									
Other Long-Term Indebtedness Facilities	Water Enterprise	1991	2015	506,634	506,634	17,031	360,288	—	—
United States	Water Enterprise	—	—	—	—	—	—	598,000	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,598,674	—
California Fairs Financing Authority									
Revenue Bonds Construction	Financing or Constructing Facilities	1989	2011	30,865,000	30,865,000	1,475,000	19,810,000	—	—
Other Long-Term Indebtedness Capital Leases Payable	Financing or Constructing Facilities	2003	2020	7,255,642	7,255,642	—	7,255,642	—	—
California Identification System In Fresno County									
Other Long-Term Indebtedness Fingerprint ID Program	Police Protection and Personal Safety	1999	2003	520,105	520,105	104,021	52,010	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Camarillo Sanitary District (Ventura) — (continued)									
Refund 1992 COP Bonds	Waste Disposal Enterprise	1999	2013	\$ 11,448,468	\$ 11,448,468	\$ 785,275	\$ 8,469,513	\$ —	\$ —
Other Long-Term Indebtedness									
Energy Saving Equipment	Waste Disposal Enterprise	2000	2050	446,792	446,792	52,142	297,856	—	—
Cambria Community Services District									
Revenue Bonds									
Prepay Other Debt	Water Enterprise	1995	2015	2,466,750	2,466,750	104,000	1,755,000	—	—
Prepay Other Debt	Waste Disposal Enterprise	1999	2024	2,245,000	2,245,000	50,000	2,095,000	—	—
Prepay Other Debt	Waste Disposal Enterprise	1995	2015	1,328,250	1,328,250	56,000	945,000	—	—
Other Long-Term Indebtedness									
Capital Outlay	Fire Protection	1997	2002	550,000	550,000	41,576	—	—	—
Tanker	Water Enterprise	2002	2008	206,548	206,548	—	206,548	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	1,851,086	—
Cameron Park Airport District									
Other Long-Term Indebtedness									
Airport	Airport Enterprise	1998	2015	405,000	405,000	16,200	340,200	—	—
Camp Meeker Recreation and Park District									
United States									
	Recreation and Park	—	—	—	—	—	—	1,612,000	—
State Of California									
	Recreation and Park	—	—	—	—	—	—	1,366,835	—
Camptonville Community Services District									
State Of California									
	Water Enterprise	—	—	—	—	—	—	18,350	—
Camrosa Water District									
Revenue Bonds									
To Refinance an Earlier Bond	Water Enterprise	2002	2020	11,700,000	11,700,000	95,000	10,944,666	—	—
Certificates of Participation									
Refund COPs	Waste Disposal Enterprise	1995	2020	7,780,000	7,780,000	410,343	3,823,015	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	120,830	—
Capay Valley Fire Protection District									
Other Long-Term Indebtedness									
Acquisition of Fire Truck	Fire Protection	2001	2004	100,850	100,850	24,004	52,757	—	—
Capistrano Bay Community Services District									
Special Assessment Act									
1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	20,000	475,000	—	—
Capistrano Valley Water District (Orange)									
General Obligation Bonds									
10 Million Gallon Reservoir	Water Enterprise	1972	2001	700,000	700,000	45,000	—	—	—
Certificates of Participation									
Fund DWMP Water Improvements	Water Enterprise	2002	2021	8,525,000	8,525,000	220,000	8,305,000	—	—
Capital Improvement Corporation of the City of Visalia									
Certificates of Participation									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Carpinteria Valley Water District — (continued)									
Water Utilities	Water Enterprise	1993	2031	\$ 1,885,000	\$ 1,885,000	\$ 380,000	\$ 300,000	\$ —	\$ —
Certificates of Participation Expand Water Facilities	Water Enterprise	2000	2031	9,015,000	9,015,000	—	9,015,000	—	—
Casitas Municipal Water Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	6,000	256,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	8,492,813	—
State Of California	Water Enterprise	—	—	—	—	—	—	5,026,435	—
Castaic Lake Water Agency									
Certificates of Participation									
Capital Improvements	Water Enterprise	1999	2030	156,855,000	80,935,938	870,000	80,065,938	—	—
Capital Improvements	Water Enterprise	2001	2030	80,000,000	80,000,000	—	80,000,000	—	—
Refund 1990 COPs	Water Enterprise	1994	2020	124,600,000	124,600,000	3,115,000	109,670,000	—	—
Castroville County Water District									
Certificates of Participation									
Water Utility	Water Enterprise	1993	2012	1,340,000	120,000	208,477	741,523	—	—
Special Assessment Act Mello-Roos	Water Enterprise	—	—	—	—	11,000	297,000	—	—
Cathedral City Public Finance Authority									
Revenue Bonds									
Acquisition and Construction	Financing or Constructing Facilities	2000	2028	16,126,000	16,126,000	3,810,000	12,251,000	—	—
Capital Improvement Projects	Financing or Constructing Facilities	1995	2024	34,695,000	34,695,000	985,000	28,150,000	—	—
Financing	Financing or Constructing Facilities	1996	2011	23,905,000	23,905,000	1,465,000	13,425,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	14,350,000	14,350,000	—	14,350,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	24,220,000	24,220,000	—	24,220,000	—	—
Redevelopment Activities	Financing or Constructing Facilities	2002	2033	22,820,000	22,820,000	—	22,820,000	—	—
Sports Complex and Park	Financing or Constructing Facilities	1997	2027	5,920,000	5,920,000	75,000	5,530,000	—	—
Certificates of Participation Refund 1986 and 1987 COPs	Financing or Constructing Facilities	1996	2009	2,945,000	2,945,000	215,000	1,815,000	—	—
Cawelo Water District									
General Obligation Bonds									
Refund Prior Bonds	Water Enterprise	1997	2007	10,210,000	10,210,000	1,060,000	5,285,000	—	—
Other Long-Term Indebtedness									
Water Purchase	Water Enterprise	1978	2017	967,550	967,550	27,349	562,814	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	6,692,738	—
Cayucos Sanitary District (San Luis Obispo)									
Revenue Bonds									
Conveyance System Project	Waste Disposal Enterprise	1982	2022	253,000	253,000	6,000	180,000	—	—
Cedarville County Water District									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Central Contra Costa Sanitary District (Contra Costa) — (continued)									
Capital Expansion	Waste Disposal Enterprise	1998	2014	\$ 25,335,000	\$ 25,335,000	\$ 1,330,000	\$ 18,759,507	\$ —	\$ —
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	50,000	260,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,299,842	—
Central Fire Protection District (Santa Clara)									
Certificates of Participation									
Finance Additional Facilities	Fire Protection	1998	2017	5,020,000	5,020,000	220,000	4,380,000	—	—
Central Fire Protection District (Santa Cruz)									
Other Long-Term Indebtedness									
Building Acquisition	Fire Protection	1999	2006	1,400,000	1,400,000	199,084	657,832	—	—
Lease Purchase	Fire Protection	2002	2012	366,129	366,129	28,436	337,692	—	—
Lease Purchase	Fire Protection	2000	2005	699,381	699,381	131,997	442,446	—	—
Workers Comp Portfolio	Fire Protection	2002	2007	880,234	880,234	233,834	646,400	—	—
Transf									
Central Marin Sanitation Agency									
Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	24,793
Central Modoc Resource Conservation District									
Other Long-Term Indebtedness									
Bank Line of Credit	Resource Conservation	2002	2012	15,000	15,000	2,750	12,250	—	—
Central San Joaquin Water Conservation District									
Certificates of Participation									
Construction	Water Enterprise	1999	2018	5,920,000	5,920,000	205,000	5,030,000	—	—
Central Valley Financing Authority									
Revenue Bonds									
Construction of Power Plant	Electric Enterprise	1993	2009	142,700,000	142,700,000	—	30,800,000	—	—
Refund 1993 Bonds	Electric Enterprise	1998	2020	101,125,000	101,125,000	1,885,000	56,090,000	—	—
Central Valley School Districts Financing Corporation									
Certificates of Participation									
School Sites Construction	Financing or Constructing Facilities	1999	2007	10,390,000	10,390,000	1,480,000	6,130,000	—	—
School Sites Construction	Financing or Constructing Facilities	1996	2006	4,345,000	4,345,000	460,000	1,535,000	—	—
School Sites Construction	Financing or Constructing Facilities	1997	2008	10,260,000	10,260,000	1,130,000	5,060,000	—	—
Ceres Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	1995	2005	108,000	108,000	12,565	25,673	—	—
Channel Islands Beach Community Services District									
Revenue Bonds									
Refinance 1990 COP	Water Enterprise	1995	2020	1,500,000	1,500,000	33,800	1,283,800	—	—
Certificates of Participation									
Share of New Water Plant	Water Enterprise	1996	2021	3,670,000	3,670,000	90,115	3,135,443	—	—
Other Long-Term Indebtedness									
Pay Off Outstanding Debt	Water Enterprise	1994	2004	1,405,000	1,405,000	165,000	175,000	—	—
Water Utility	Water Enterprise	1991	2018	3,945,000	3,945,000	17,500	393,000	—	—
Charleston Drainage District (Merced)									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Charleston Drainage District (Merced) — (continued) State Of California	Drainage and Drainage Maintenance	—	—	\$ —	\$ —	\$ —	\$ —	\$ 333,375	\$ —
Chico Area Recreation and Park District									
Other Long-Term Indebtedness									
Purchase Land - Oakway Park	Recreation and Park	1995	2005	250,000	250,000	29,366	30,834	—	—
Purchase of Land-DeGarmo Prk	Recreation and Park	1996	2016	700,000	700,000	19,683	605,702	—	—
Chino Basin Desalter Authority									
Revenue Bonds									
Acquisition/Desalter Expansion	Water Enterprise	2002	2035	100,000,000	100,000,000	—	100,000,000	—	—
Chino Unified School District Capital Facilities Corporation									
Certificates of Participation									
Construction	Financing or Constructing Facilities	1995	2026	47,990,000	47,990,000	640,000	32,710,000	—	—
Financing	Financing or Constructing Facilities	2001	2027	30,550,000	30,550,000	875,000	28,925,000	—	—
Chino Valley Independent Fire District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	1999	2010	1,659,793	1,659,793	339,610	672,407	—	—
Chowchilla Memorial Healthcare District									
Revenue Bonds									
Construction and Equipment	Hospital Enterprise	1990	2020	4,720,000	4,720,000	—	4,570,000	—	—
Other Long-Term Indebtedness									
Working Capital	Hospital Enterprise	1997	2005	4,873,090	4,873,090	—	504,813	—	—
Chowchilla Public Finance Authority									
Revenue Bonds									
Expansions and Improvements	Financing or Constructing Facilities	1994	2015	3,670,000	3,670,000	98,425	2,782,095	—	—
Chowchilla Union High School District Public Improvement Corporation									
Certificates of Participation									
Capital Improvement	Financing or Constructing Facilities	2000	2027	5,000,000	5,000,000	—	5,000,000	—	—
Christian Valley Park Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	169,376	—
Chula Vista Public Financing Authority									
Certificates of Participation									
Construction of City	Financing or Constructing Facilities	2002	2032	60,145,000	60,145,000	—	60,145,000	—	—
Improvement to City	Financing or Constructing Facilities	2000	2020	25,255,000	25,255,000	995,000	23,405,000	—	—
Prepay and defease 93 COPS	Financing or Constructing Facilities	2003	2013	11,320,000	11,320,000	—	11,320,000	—	—
Special Assessment Act									
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	1,440,000	12,375,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Chula Vista Public Financing Authority — (continued) 1915 Act Bonds	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 2,820,000	\$ 27,330,000	\$ —	\$ —
Circle XX Community Services District Other Long-Term Indebtedness Road Improvement	Streets and Roads - Construction and Maintenance	1993	2003	200,000	200,000	22,515	7,790	—	—
Citrus Heights Water District Certificates of Participation To Finance Cost of Capital	Water Enterprise	2000	2020	7,900,000	7,900,000	265,000	7,390,000	—	—
City and County of San Francisco Redevelopment Financing Authority Other Long-Term Indebtedness									
Fund Redevelopment Activities	Financing or Constructing Facilities	2001	2018	40,135,000	40,135,000	1,285,000	38,850,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	2000	2018	11,200,000	11,200,000	165,000	10,935,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1999	2020	53,200,000	53,200,000	260,000	52,060,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1993	2021	25,700,000	25,700,000	—	25,700,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1994	2009	9,875,000	9,875,000	745,000	8,450,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1995	2025	11,920,000	11,920,000	220,000	470,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1996	2018	12,585,000	12,585,000	415,000	1,855,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1996	2019	11,825,000	11,825,000	980,000	5,915,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2025	21,668,000	21,668,000	1,510,000	20,618,410	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2025	7,570,000	7,570,000	—	3,770,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2025	14,057,000	14,057,000	—	15,562,727	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1998	2024	21,034,002	21,034,002	305,000	23,032,533	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1989	2006	22,299,217	22,299,217	1,595,524	8,950,420	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1990	2020	22,995,819	22,995,819	—	4,434,304	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1991	2021	24,913,005	24,913,005	1,080,000	7,380,743	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1993	2004	31,775,000	31,775,000	3,855,000	4,110,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1993	2021	57,934,119	57,934,119	—	60,303,037	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	1999	2022	17,565,000	17,565,000	530,000	16,560,000	—	—
Fund Redevelopment Activities	Financing or Constructing Facilities	2000	2012	6,990,000	6,990,000	430,000	6,425,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of Huntington Beach Civic Improvement Corporation — (continued)									
Parking Facilities	Financing or Constructing Facilities	1993	2020	\$ 38,245,000	\$ 38,245,000	\$ 29,750,000	\$ —	\$ —	\$ —
City of Jackson Public Financing Authority									
Certificates of Participation									
Water Revenue Refunding	Financing or Constructing Facilities	1998	2023	5,020,000	4,546,275	225,000	4,125,000	—	—
City of Lakeport Municipal Sewer District No. 1									
Revenue Bonds									
Sewer Improvements	Waste Disposal Enterprise	1978	2018	482,300	482,300	13,000	297,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	4,655,000	—
City of Live Oak Public Improvement Corporation									
Other Long-Term Indebtedness									
City Hall Purchase	Financing or Constructing Facilities	1989	2016	205,000	205,000	6,000	151,000	—	—
City of Manteca Recreational Facilities Inc.									
Revenue Bonds									
Construction of Golf Course	Financing or Constructing Facilities	1978	2013	880,000	880,000	30,000	515,000	—	—
City of Monterey Joint Powers Financing Authority									
Revenue Bonds									
Construct Recycling Facility	Financing or Constructing Facilities	1994	2018	4,045,000	4,045,000	100,000	3,452,323	—	—
Sports Center Addition	Financing or Constructing Facilities	2002	2032	9,860,000	9,860,000	155,000	9,705,000	—	—
City of Oceanside Bridge Corporation									
Certificates of Participation									
Murray Bridge Project	Financing or Constructing Facilities	1992	2008	5,070,000	5,070,000	2,635,000	—	—	—
City of Oxnard Financing Authority									
Revenue Bonds									
300 W. Third Street	Financing or Constructing Facilities	2003	2016	570,000	570,000	—	570,000	—	—
Campus Park	Financing or Constructing Facilities	2003	2003	1,970,000	1,970,000	—	1,970,000	—	—
Land Acquisition SF	Financing or Constructing Facilities	2003	2016	255,000	255,000	—	255,000	—	—
Library	Financing or Constructing Facilities	2003	2016	4,640,000	4,640,000	—	4,640,000	—	—
Parking	Financing or Constructing Facilities	1993	2006	7,700,000	7,700,000	600,000	2,100,000	—	—
Certificates of Participation									
Various Capital Improvements	Financing or Constructing Facilities	1999	2028	8,980,000	8,980,000	195,000	8,245,000	—	—
City of Palm Springs Finance Authority									
Revenue Bonds									
Airport Improvements	Financing or Constructing Facilities	1992	2022	16,265,000	16,265,000	380,000	13,435,000	—	—
Financing Loan to RDA	Financing or Constructing Facilities	1994	2023	21,110,000	21,110,000	540,000	17,730,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of Palm Springs Finance Authority — (continued)									
Financing of Airport Expansion	Financing or Constructing Facilities	1998	2028	\$ 12,720,000	\$ 12,720,000	\$ 155,000	\$ 7,815,000	\$ —	\$ —
Financing of Airport Expansion	Financing or Constructing Facilities	1998	2028	12,720,000	12,720,000	230,000	11,715,000	—	—
Financing of Convention Center	Financing or Constructing Facilities	1991	2022	50,668,512	50,668,512	—	4,769,325	—	—
Financing of Parking Structure	Parking	2002	2027	8,000,000	8,000,000	—	8,000,000	—	—
Refund Revenue Bonds	Financing or Constructing Facilities	1997	2022	12,300,000	12,300,000	365,000	11,585,000	—	—
Refunding - 91 Convention Ctr	Financing or Constructing Facilities	2001	2026	28,540,000	28,540,000	1,140,000	27,400,000	—	—
Refunding Revenue Bonds	Financing or Constructing Facilities	1998	2010	5,100,000	5,100,000	390,000	3,310,000	—	—
Certificates of Participation									
Advance Refunding of COP	Financing or Constructing Facilities	1996	2027	24,135,000	24,135,000	510,000	21,390,000	—	—
Advance Refunding of COP	Financing or Constructing Facilities	1998	2015	3,065,000	3,065,000	120,000	2,645,000	—	—
City of Palm Springs Public Facilities Corporation									
Certificates of Participation									
Refinance 1984 Wastewater COPs	Financing or Constructing Facilities	1989	2004	24,475,000	24,475,000	2,235,000	2,220,000	—	—
City of Pismo Beach Public Facilities Corporation									
Certificates of Participation									
Construction of Pier	Financing or Constructing Facilities	1992	2005	610,000	610,000	50,000	180,000	—	—
City of Rancho Mirage Joint Powers Financing Authority									
Revenue Bonds									
Refund 1991 Library Lease Bond	Financing or Constructing Facilities	1995	2030	3,375,000	3,375,000	45,000	3,150,000	—	—
City of Riverside Municipal Improvements Corporation									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	1999	2010	6,360,000	6,360,000	500,000	4,650,000	—	—
City of San Diego Public Facilities Financing Authority									
Revenue Bonds									
Ballpark Bonds	Financing or Constructing Facilities	2002	2032	169,685,000	169,685,000	—	169,685,000	—	—
Fire and Life Safety Projects	Financing or Constructing Facilities	2002	2032	25,070,000	25,070,000	—	25,070,000	—	—
Qualcomm Stadium Expansion	Financing or Constructing Facilities	1996	2027	68,425,000	68,425,000	1,010,000	63,945,000	—	—
Reassessment District Bonds	Financing or Constructing Facilities	1999	2018	38,145,000	38,145,000	2,755,000	28,105,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1999	2026	12,105,000	12,105,000	245,000	11,625,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	2003	2027	20,515,000	20,515,000	—	20,515,000	—	—
Wastewater	Financing or Constructing Facilities	1993	2023	250,000,000	250,000,000	5,885,000	201,655,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of San Diego Public Facilities Financing Authority — (continued)									
Wastewater Facility	Financing or Constructing Facilities	1995	2025	\$ 350,000,000	\$ 350,000,000	\$ 7,510,000	\$ 309,225,000	\$ —	\$ —
Wastewater Treatment	Financing or Constructing Facilities	1999	2029	315,410,000	315,410,000	5,845,000	296,235,000	—	—
Wastewater Treatment	Financing or Constructing Facilities	1997	2027	250,000,000	250,000,000	4,760,000	224,130,000	—	—
Water System Improvements	Financing or Constructing Facilities	2002	2033	286,945,000	286,945,000	—	286,945,000	—	—
Certificates of Participation Wastewater Treatment	Financing or Constructing Facilities	1999	2029	315,410,000	315,410,000	—	—	—	—
Other Long-Term Indebtedness Redevelopment Projects	Financing or Constructing Facilities	2000	2026	41,670,000	41,670,000	600,000	40,875,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	2001	2027	58,425,100	58,425,100	—	59,648,045	—	—
City of San Diego/MTDB Authority Revenue Bonds									
Public Transportation/Trolley	Financing or Constructing Facilities	1994	2009	66,570,000	66,570,000	6,240,000	28,320,000	—	—
Public Transportation/Trolley	Financing or Constructing Facilities	1993	2023	19,515,000	19,515,000	16,005,000	—	—	—
Public Transportation/Trolley	Financing or Constructing Facilities	2003	2023	15,255,000	15,255,000	—	15,255,000	—	—
City of San Fernando Public Finance Authority Revenue Bonds									
Blight Mitigation	Financing or Constructing Facilities	1998	2014	7,480,000	7,480,000	355,000	6,105,000	—	—
Blight Mitigation	Financing or Constructing Facilities	1991	2007	6,960,000	6,960,000	150,000	960,000	—	—
City of San Francisco Downtown Parking Corporation Revenue Bonds									
Construct Parking Facility	Parking	1993	2018	15,800,000	15,800,000	12,785,000	—	—	—
Refund 1993 Bonds	Parking	2003	2018	13,550,000	13,550,000	810,000	12,740,000	—	—
City of San Francisco Ellis - O'Farrell Parking Corporation Revenue Bonds									
Improve Parking Garage	Parking	2002	2017	5,465,000	5,465,000	5,225,000	5,473,287	—	—
City of San Francisco Social Services Corporation Revenue Bonds									
Financing	Financing or Constructing Facilities	1976	2003	10,800,000	10,800,000	900,000	—	—	—
City of San Francisco Uptown Parking Corporation Revenue Bonds									
Union Square Renovation	Financing or Constructing Facilities	2001	2031	19,640,435	19,598,539	—	19,598,539	—	—
City of Santa Clara Public Facilities Financing Corporation Certificates of Participation									
Construct City Library	Financing or Constructing Facilities	2002	2019	25,025,000	25,025,000	—	25,025,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
City of Santa Clara Public Facilities Financing Corporation — (continued)									
Police Administration Building	Financing or Constructing Facilities	1997	2022	\$ 16,050,000	\$ 16,050,000	\$ 420,000	\$ 14,840,000	\$ —	\$ —
City of Torrance Improvement Corporation									
Certificates of Participation Refund 1986 COP	Financing or Constructing Facilities	1995	2016	43,000,000	43,000,000	1,675,000	31,565,000	—	—
Refund 1991 COP	Financing or Constructing Facilities	1998	2028	10,300,000	10,300,000	—	—	—	—
City of Tulare Public Financing Authority									
Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	1997	2009	6,740,000	6,740,000	125,000	6,210,000	—	—
Capital Improvements	Financing or Constructing Facilities	2002	2012	6,020,000	6,020,000	—	6,020,000	—	—
City of Willits Public Facilities Corporation									
Certificates of Participation Acquisition and Improvements	Financing or Constructing Facilities	1994	2014	5,000,000	4,765,000	195,000	3,175,000	—	—
Clarksburg Fire Protection District									
Other Long-Term Indebtedness									
Acq. 2002 Westates Fire Truck	Fire Protection	2003	2011	237,530	237,530	19,663	217,867	—	—
Fire Equipment	Fire Protection	1998	2003	90,000	90,000	11,570	—	—	—
Clear Creek Community Services District (Shasta)									
Revenue Bonds									
Filter Plant	Water Enterprise	1976	2016	450,000	450,000	15,000	225,000	—	—
Certificates of Participation System Construction	Water Enterprise	1993	2008	475,000	475,000	35,000	205,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	12,000	317,849	—	—
United States	Water Enterprise	—	—	—	—	—	—	409,622	—
State Of California	Water Enterprise	—	—	—	—	—	—	3,841,391	—
Clearlake Oaks Fire Protection District									
Other Long-Term Indebtedness									
Purchase Ambulance	Ambulance Service	1998	2003	81,994	81,994	18,167	—	—	—
Purchase Chief Vehicle	Fire Protection	1999	2003	28,984	28,984	7,904	—	—	—
Clearlake Oaks Water District									
General Obligation Bonds									
Replace Water Treatment Plant	Water Enterprise	1975	2014	485,000	485,000	15,000	237,000	—	—
Clements Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	2010	4,055	4,055	—	4,055	—	—
Cloverdale Fire Protection District									
Other Long-Term Indebtedness									
Chevy Silverado Truck Purchase	Fire Protection	2003	2009	23,909	23,909	7,909	16,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Cloverdale Fire Protection District — (continued)									
Engine 6570 Purchase	Fire Protection	1996	2007	\$ 220,000	\$ 220,000	\$ 20,984	\$ 93,372	\$ —	\$ —
Engine 6580 Purchase	Fire Protection	2000	2007	279,654	279,654	43,780	138,924	—	—
Clovis Memorial District									
Other Long-Term Indebtedness									
Purchase Property	Memorial	2000	2016	475,000	475,000	—	475,000	—	—
Coachella Sanitary District (Riverside)									
Certificates of Participation									
Replace Prior Debt Issue	Waste Disposal Enterprise	1989	2022	4,145,000	4,145,000	314,459	2,941,439	—	—
Coachella Valley Recreation and Park District									
Special Assessment Act									
1915 Act Bonds	Recreation and Park	—	—	—	—	245,000	7,570,000	—	—
Coachella Valley Resource Conservation District									
Other Long-Term Indebtedness									
Building Acquisition	Resource Conservation	1997	2027	225,000	225,000	—	—	—	—
Time Warrants	Resource Conservation	—	—	—	—	19,013	202,491	—	—
Coachella Valley Water District									
Improvement No. 58									
General Obligation Bonds									
Sewer Improvements	Waste Disposal Enterprise	1978	2016	20,000,000	13,800,000	935,000	5,520,000	—	—
Sewer System Improvements	Waste Disposal Enterprise	1972	2016	18,000,000	15,350,000	750,000	6,300,000	—	—
Sewer System Improvements	Waste Disposal Enterprise	1971	2005	5,250,000	5,250,000	230,000	475,000	—	—
System Improvements	Waste Disposal Enterprise	1974	2016	15,000,000	15,000,000	1,030,000	8,740,000	—	—
Water System Improvements	Water Enterprise	1971	2003	3,250,000	2,750,000	110,000	—	—	—
Certificates of Participation									
Stormwater Improvements	Flood Control and Water Conservation	1992	2012	18,300,000	18,300,000	875,000	11,400,000	—	—
System Improvements	Water Enterprise	1993	2008	1,175,000	1,175,000	85,000	505,000	—	—
Other Long-Term Indebtedness									
Palo Verde Contract-Lease	Water Enterprise	2003	2004	5,677,667	5,677,667	—	5,677,667	—	—
Special Assessment Act									
1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	28,826	118,355	—	—
1911 Act Bonds	Water Enterprise	—	—	—	—	27,467	82,401	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	25,000	835,000	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	15,000	395,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	287,885	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	885,103	—
Coalinga Public Financing Authority									
Revenue Bonds									
Construction and Improvements	Financing or Constructing Facilities	2000	2030	9,719,428	9,719,428	100,000	9,549,428	—	—
Construction and Improvements	Financing or Constructing Facilities	1998	2022	20,940,000	20,940,000	1,510,000	14,120,000	—	—
Construction and Improvements	Financing or Constructing Facilities	1993	2014	10,525,000	10,525,000	860,000	10,808,000	—	—
Coalinga Regional Medical Center									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Coalinga Regional Medical Center — (continued)									
Build Medical Office Building	Hospital Enterprise	1993	2013	\$ 4,994,000	\$ 4,994,000	\$ 360,000	\$ 2,388,000	\$ —	\$ —
General Obligation Bonds									
Build New Hospital and SNF	Hospital Enterprise	1993	2014	10,525,000	10,525,000	410,000	7,315,000	—	—
Other Long-Term Indebtedness									
40 Hospital Beds	Hospital Enterprise	2002	2007	99,968	99,968	12,434	87,534	—	—
Lab IS Software	Hospital Enterprise	1999	2004	26,860	26,860	5,633	10,087	—	—
MOB Improvements	Hospital Enterprise	1998	2002	162,812	162,812	11,046	—	—	—
Purchase 10 Digital Copiers	Hospital Enterprise	2001	2006	88,837	88,837	16,198	61,215	—	—
Purchase Blood Gas Machine	Hospital Enterprise	2000	2004	6,500	6,500	1,372	2,515	—	—
Purchase Xray Equipment - MOB	Hospital Enterprise	1997	2002	44,459	44,459	1,896	—	—	—
Special Assessment Act									
Mark-Roos	Hospital Enterprise	—	—	—	—	10,000	340,000	—	—
State Of California	Hospital Enterprise	—	—	—	—	—	—	4,010	—
Coalinga-Huron Recreation and Park District									
Other Long-Term Indebtedness									
Capital Improvements	Recreation and Park	1992	2003	630,000	630,000	31,718	54,770	—	—
Coast Life Support District									
Other Long-Term Indebtedness									
Ambulance	Ambulance Service	2001	2011	532,109	532,109	76,834	309,827	—	—
Station/Equipment									
Coastside County Water District									
Revenue Bonds									
Refund 1993 Bond, Improvements	Water Enterprise	1998	2013	2,855,000	2,855,000	155,000	2,265,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	1,000,000	3,480,000	—	—
College of The Redwoods Financing Corporation									
Certificates of Participation									
Library Financing	Financing or Constructing Facilities	1998	2016	1,592,100	1,592,100	48,000	977,700	—	—
Colma Fire Protection District									
Other Long-Term Indebtedness									
Purchase of Ladder Truck	Fire Protection	2003	2008	350,000	350,000	20,228	329,772	—	—
Colton Public Financing Authority									
Revenue Bonds									
Refinance Existing CFD Bonds	Financing or Constructing Facilities	1996	2019	6,215,000	6,215,000	185,000	5,030,000	—	—
Sports Park	Financing or Constructing Facilities	2002	2027	7,200,000	7,200,000	—	7,200,000	—	—
Colusa County Water District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1989	—	—	—	147,669	979,514	—	—
United States	Water Enterprise	—	—	—	—	—	—	9,595,317	—
Community Human Services Project									
Other Long-Term Indebtedness									
Counseling Center	Governmental Services	1974	2024	338,942	192,959	25,505	338,942	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Comptche Community Services District Other Long-Term Indebtedness Rescue Vehicle	Fire Protection	2002	2005	\$ 15,728	\$ 15,728	\$ 5,551	\$ 10,177	\$ —	\$ —
Conejo Recreation and Park District Other Long-Term Indebtedness Park Improvement	Recreation and Park	1990	2004	1,500,000	1,500,000	100,000	100,000	—	—
Congress Valley Water District State Of California	Water Enterprise	—	—	—	—	—	—	267,580	—
Consolidated Fire Protection District Other Long-Term Indebtedness Advance Supplemental Taxes	Fire Protection	1986	—	2,196,744	2,196,744	—	—	—	—
Consolidated Irrigation District Other Long-Term Indebtedness Water Utility United States	Water Enterprise	1997	2003	82,159	82,159	9,705	—	—	—
	Water Enterprise	—	—	—	—	—	—	42,474	—
Contra Costa County Flood Control and Water Conservation District Other Long-Term Indebtedness Drainage Projects	Drainage and Drainage Maintenance	1985	2006	9,165,000	9,165,000	473,000	5,834,817	—	—
	Flood Control Projects	1985	2006	9,165,000	9,165,000	—	752,600	—	—
	Pay for Drainage Projects	2003	2008	175,000	175,000	—	175,000	—	—
	Pay for Flood Control Projects	2003	2007	400,000	400,000	—	400,000	—	—
	Pay for Flood Control Projects	2003	2008	605,000	605,000	—	605,000	—	—
Contra Costa County Public Facilities Corporation Certificates of Participation Board of Education Building	Financing or Constructing Facilities	1992	2008	4,950,000	4,950,000	320,000	2,400,000	—	—
	Capital Facilities Project	1992	2019	37,300,000	37,300,000	25,870,000	—	—	—
	Merrithew Hospital Project	1997	2022	145,340,000	145,340,000	3,570,000	128,980,000	—	—
Contra Costa County Storm Drainage District General Obligation Bonds Drainage Project	Drainage and Drainage Maintenance	1965	2005	700,000	700,000	5,000	10,000	—	—
Contra Costa Mosquito Abatement District Certificates of Participation Remodel Offices	Pest Control	1992	2006	2,805,000	2,805,000	240,000	815,000	—	—
Contra Costa Water Authority Revenue Bonds To Refinance 1993A Bonds	Financing or Constructing Facilities	2002	2020	46,660,000	45,075,090	—	45,057,090	—	—
	Water Treatment Plant	1993	2020	57,835,000	57,835,000	45,240,423	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Contra Costa Water District									
Revenue Bonds									
Los Vaqueros Dam D, E	Water Enterprise	1992	2018	\$ 71,340,000	\$ 71,340,000	\$ 22,995,000	\$ 10,180,000	\$ —	\$ —
Los Vaqueros Dam F	Water Enterprise	1993	2020	50,995,000	50,995,000	39,955,000	1,390,000	—	—
Los Vaqueros Dam G	Water Enterprise	1994	2026	290,730,000	290,730,000	5,060,000	197,545,000	—	—
Los Vaqueros Dam J	Water Enterprise	1999	2029	58,755,000	46,755,000	785,000	44,500,000	—	—
Refinance D,E,F & SRIP Project	Water Enterprise	2002	2032	120,715,000	120,715,000	—	120,715,000	—	—
Refund 1987, 1992, 1994	Water Enterprise	1998	2022	72,500,000	36,285,000	365,000	34,605,000	—	—
Refunding Bonds	Water Enterprise	2001	2031	113,045,000	113,045,000	895,000	112,150,000	—	—
Other Long-Term Indebtedness									
Defease RB Commercial Paper	Water Enterprise	2002	2013	15,137,776	15,137,776	293,592	14,844,184	—	—
Safe Drinking Water Loan	Water Enterprise	1989	2008	583,960	583,960	33,737	201,176	—	—
Water Utility	Water Enterprise	1999	2008	120,000	120,000	12,502	73,830	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	160,000	1,070,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	4,569,601	—
Convention Center Expansion Financing Authority									
Revenue Bonds									
Convention Center Improvements	Financing or Constructing Facilities	1998	2028	205,000,000	205,000,000	4,170,000	196,810,000	—	—
Cooperative Personnel Services									
Other Long-Term Indebtedness									
Furniture, Computer, Software	Governmental Services	2002	2007	379,835	379,835	61,666	318,169	—	—
Governmental Services	Governmental Services	2000	2005	600,000	600,000	119,364	228,924	—	—
Purchase of Furniture	Governmental Services	2003	2008	167,495	167,495	3,228	164,267	—	—
Copperopolis Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2001	2007	213,581	213,581	28,425	131,713	—	—
Corcoran Hospital District									
Revenue Bonds									
Clinic Building Loan	Hospital Enterprise	1992	2014	1,555,000	1,555,000	—	1,074,831	—	—
Other Long-Term Indebtedness									
Telephone Lease Payable	Hospital Enterprise	2000	2002	33,074	33,074	—	—	—	—
Corcoran Irrigation District									
Other Long-Term Indebtedness									
Equipment	Water Enterprise	2000	2002	76,825	76,825	25,686	—	—	—
Real Property	Water Enterprise	1997	2002	300,000	300,000	—	300,000	—	—
Corcoran Joint Powers Finance Authority									
Certificates of Participation									
Storm Drain Ponds	Financing or Constructing Facilities	1992	2016	765,000	765,000	10,000	600,000	—	—
Corning Cemetery District									
Other Long-Term Indebtedness									
Land Improvement	Cemetery	1999	2008	80,000	80,000	8,383	48,853	—	—
Corning Water District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Corning Water District — (continued)									
Irrigation Canal Maintenance	Water Enterprise	1966	2015	\$ 5,108,060	\$ 3,214,525	\$ 80,364	\$ 981,089	\$ —	\$ —
Corona Public Financing Authority									
Revenue Bonds									
Construct Corporation Yard	Financing or Constructing Facilities	2000	2025	13,000,000	13,000,000	300,000	12,450,000	—	—
Construction of City Hall	Financing or Constructing Facilities	2002	2027	35,000,000	35,000,000	—	35,000,000	—	—
Refund COPs Desalter Plant	Financing or Constructing Facilities	1998	2028	39,000,000	36,690,000	710,000	34,190,000	—	—
Refunded 1993 Park Bond	Financing or Constructing Facilities	2001	2014	12,000,000	9,810,000	490,000	9,320,000	—	—
Refunded Mello Roos	Financing or Constructing Facilities	1999	2020	25,755,000	25,755,000	855,000	23,530,000	—	—
Refunded Mello Roos	Financing or Constructing Facilities	1999	2025	10,255,000	10,255,000	650,000	9,135,000	—	—
Certificates of Participation									
Construct Clearwater	Financing or Constructing Facilities	2003	2031	68,030,000	68,030,000	—	68,030,000	—	—
Corona Public Improvement Corporation									
Certificates of Participation									
Refund Previous Bond Issue	Financing or Constructing Facilities	1997	2016	7,010,000	7,010,000	265,000	5,420,000	—	—
Corona Utility Authority									
Certificates of Participation									
Wastewater Treatment Facility	Waste Disposal Enterprise	1997	2016	7,010,000	7,010,000	—	—	—	—
Other Long-Term Indebtedness									
Recycled Water Project	Water Enterprise	2003	2031	7,155,000	7,155,000	—	7,155,000	—	—
Sewer Truck	Waste Disposal Enterprise	1997	2003	164,993	164,993	57,895	—	—	—
Wastewater Facilities	Waste Disposal Enterprise	2001	2004	716,572	716,572	—	716,572	—	—
Water System Improvements	Water Enterprise	1998	2028	36,690,000	36,690,000	710,000	34,190,000	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	19,233,308	—
Lease Obligations									
	Waste Disposal Enterprise	—	—	—	—	—	—	—	7,679,398
Coronado Financing Authority									
Revenue Bonds									
Golf Course Projects	Recreation and Park	1996	2008	1,700,000	1,700,000	—	—	—	—
Golf Course Projects	Financing or Constructing Facilities	1996	2008	1,700,000	1,700,000	135,000	965,000	—	—
Refunding Prior Revenue Bonds	Financing or Constructing Facilities	1993	2004	4,320,000	4,320,000	415,000	725,000	—	—
Storm Drainage System Projects	Flood Control and Water Conservation	1996	2026	5,420,000	5,420,000	—	—	—	—
Storm Drainage System Projects	Financing or Constructing Facilities	1996	2026	5,420,000	5,420,000	100,000	4,800,000	—	—
Costa Mesa Public Finance Authority									
Revenue Bonds									
Plaza Tower Public Improvement	Financing or Constructing Facilities	1991	2021	3,225,000	3,225,000	—	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Costa Mesa Public Finance Authority — (continued)									
Refunding Revenue Bonds	Financing or Constructing Facilities	1993	2018	\$ 18,970,000	\$ 18,970,000	\$ 580,000	\$ 14,595,000	\$ —	\$ —
Refunding Revenue Bonds	Financing or Constructing Facilities	1998	2012	13,715,000	13,715,000	785,000	10,175,000	—	—
Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	60,000	2,445,000	—	—
Costa Mesa Sanitary District (Orange)									
Other Long-Term Indebtedness									
Purchase Refuse Containers	Waste Disposal Enterprise	2002	2012	2,200,000	2,200,000	179,376	1,934,153	—	—
Cottonwood Water District									
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	—	145,000	—	—
County of Riverside Asset Leasing Corporation									
Revenue Bonds									
Financing and Construction	Financing or Constructing Facilities	1993	2014	149,060,000	149,060,000	67,510,000	53,650,000	—	—
New Hospital	Financing or Constructing Facilities	1997	2019	71,985,000	71,985,000	290,000	70,925,000	—	—
New Hospital	Financing or Constructing Facilities	1997	2026	42,049,199	42,049,199	—	41,170,073	—	—
Refund Previous Debt	Financing or Constructing Facilities	2003	2009	60,180,000	60,180,000	—	60,180,000	—	—
Certificates of Participation									
Acquisition and Construction	Financing or Constructing Facilities	1985	2015	169,400,000	169,400,000	3,700,000	108,500,000	—	—
Construction of the CAC Annex	Financing or Constructing Facilities	2001	2031	38,075,000	38,075,000	—	38,075,000	—	—
Family Courthouse	Financing or Constructing Facilities	1997	2027	12,165,000	12,165,000	215,000	11,165,000	—	—
Finance Building Improvements	Financing or Constructing Facilities	1997	2027	21,834,879	21,834,879	210,000	21,179,878	—	—
Jail, Courthouse, Juvenile Hall	Financing or Constructing Facilities	2000	2032	94,245,000	94,245,000	—	94,245,000	—	—
Refund Previous Debt	Financing or Constructing Facilities	1993	2018	33,640,000	33,640,000	2,665,000	11,035,000	—	—
Refund Previous Debt	Financing or Constructing Facilities	1997	2021	58,070,000	58,070,000	1,895,000	33,145,000	—	—
Refund Previous Debt	Financing or Constructing Facilities	1998	2021	36,100,000	36,100,000	1,015,000	30,745,000	—	—
County of Santa Cruz Public Financing Authority									
Revenue Bonds									
Emergency Communications	Financing or Constructing Facilities	1994	2025	3,647,928	3,647,928	2,435,912	—	—	—
Emergency Communications	Financing or Constructing Facilities	2003	2023	5,760,000	5,760,000	620,000	5,140,000	—	—
Flood Control	Financing or Constructing Facilities	1995	2013	4,350,000	4,350,000	225,000	3,150,000	—	—
Local Agency Revenue Bonds	Financing or Constructing Facilities	1999	2020	895,000	895,000	65,000	720,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County of Santa Cruz Public Financing Authority — (continued)									
Public Facilities Project 95A	Financing or Constructing Facilities	1995	2021	\$ 24,285,000	\$ 24,285,000	\$ 1,150,000	\$ 13,950,000	\$ —	\$ —
Public Facility Project 2001B	Financing or Constructing Facilities	2001	2031	11,900,000	11,900,000	600,000	11,300,000	—	—
Certificates of Participation Acquisition/Refunding 1987	Financing or Constructing Facilities	1987	2008	16,460,000	16,460,000	3,565,000	—	—	—
Capital Facility Project 1996	Financing or Constructing Facilities	1996	2027	24,855,000	24,855,000	465,000	22,520,000	—	—
Refinanc 1987;new construction	Financing or Constructing Facilities	2002	2032	5,640,000	5,640,000	—	5,640,000	—	—
County Sanitation District No. 1 (Los Angeles) Revenue Bonds									
Finance Improvements	Waste Disposal Enterprise	1993	2023	26,830,890	26,830,890	23,343,960	—	—	—
Finance Improvements	Waste Disposal Enterprise	2003	2023	29,278,711	29,278,711	—	29,278,711	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	21,263,376	—
County Sanitation District No. 1 (Nevada) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	182,000	445,000	—	—
County Sanitation District No. 1 (Sacramento) Revenue Bonds									
Acquisition and Construction	Waste Disposal Enterprise	2000	2030	60,000,000	52,000,000	830,000	51,170,000	—	—
County Sanitation District No. 1 (Tehama) General Obligation Bonds									
Construction	Waste Disposal Enterprise	1996	2036	824,465	824,465	43,000	548,000	—	—
Construction	Waste Disposal Enterprise	1967	2007	58,000	58,000	2,000	10,000	—	—
County Sanitation District No. 14 (Los Angeles) Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	5,860,932	5,860,932	5,099,248	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	6,196,482	6,196,482	—	6,196,482	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,416,355	—
County Sanitation District No. 15 (Los Angeles) Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	46,240,079	46,240,079	—	46,240,079	—	—
Improvements	Waste Disposal Enterprise	1993	2023	31,664,256	31,664,256	27,549,184	—	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	23,998,729	—
County Sanitation District No. 16 (Los Angeles) Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	20,931,900	20,931,900	18,211,600	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	28,816,087	28,816,087	—	28,816,087	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	12,579,335	—
County Sanitation District No. 17 (Los Angeles) Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	2,435,712	2,435,712	2,119,168	—	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Sanitation District No. 2-3 (Santa Clara) — (continued)									
Finance Water Recycle Project	Waste Disposal Enterprise	1996	2020	\$ 1,371,667	\$ 1,371,667	\$ —	\$ 1,371,667	\$ —	\$ —
County Sanitation District No. 26 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	16,174,650	16,174,650	14,072,600	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	19,946,177	19,946,177	—	19,946,177	—	—
General Obligation Bonds									
Facilities	Waste Disposal Enterprise	1965	2005	2,000,000	2,000,000	50,000	90,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	25,322,460	—
County Sanitation District No. 27 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	1,484,262	1,484,262	1,291,368	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	858,522	858,522	—	858,522	—	—
County Sanitation District No. 28 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	1,408,146	1,408,146	1,225,144	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	1,303,352	1,303,352	—	1,303,352	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	4,691,921	—
County Sanitation District No. 29 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	2003	2023	409,244	409,244	—	409,244	—	—
General Obligation Bonds									
Treatment Facilities	Waste Disposal Enterprise	1963	2004	1,000,000	1,000,000	30,000	30,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	597,393	—
County Sanitation District No. 3 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	31,169,502	31,169,502	27,118,728	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	34,336,428	34,336,428	—	34,336,428	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	23,210,201	—
County Sanitation District No. 32 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	12,216,618	12,216,618	10,628,952	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	24,803,721	24,803,721	—	24,803,721	—	—
General Obligation Bonds									
Treatment Facilities	Waste Disposal Enterprise	1966	2006	2,700,000	2,700,000	55,000	165,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	23,111,186	—
County Sanitation District No. 4 (Los Angeles)									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1993	2023	3,425,220	3,425,220	2,980,080	—	—	—
Improvements	Waste Disposal Enterprise	2003	2023	4,368,231	4,368,231	—	4,368,231	—	—
General Obligation Bonds									
Treatment Facilities	Waste Disposal Enterprise	1962	2002	2,480,000	2,480,000	65,000	—	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 10 (Yolo) — (continued) 1915 Act Bonds	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ 30,000	\$ 1,575,000	\$ —	\$ —
County Service Area No. 106 (San Diego) Other Long-Term Indebtedness Major Road Maintenance	Streets and Roads - Construction and Maintenance	2001	2007	25,000	25,000	25,000	—	—	—
County Service Area No. 107 (San Diego) Other Long-Term Indebtedness Fire Station Site	Fire Protection	1991	2009	257,759	257,759	14,514	136,096	—	—
County Service Area No. 11 (San Mateo) State Of California	Water Enterprise	—	—	—	—	—	—	165,241	—
County Service Area No. 11 (Shasta) Other Long-Term Indebtedness System Improvements	Water Enterprise	1992	2019	420,000	420,000	14,005	314,736	—	—
County Service Area No. 12 (San Joaquin) General Obligation Bonds Improvement	Water Enterprise	1978	2018	241,500	241,500	5,000	130,000	—	—
County Service Area No. 12 (Yolo) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	30,000	955,000	—	—
County Service Area No. 14 (San Joaquin) General Obligation Bonds Improvement	Drainage and Drainage Maintenance	1978	2018	78,000	78,000	2,000	47,000	—	—
County Service Area No. 16 (Madera) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	115,000	—	—	—
County Service Area No. 16 (San Diego) Other Long-Term Indebtedness Wynola Road Construction	Streets and Roads - Construction and Maintenance	2003	2008	14,000	14,000	2,800	11,200	—	—
County Service Area No. 16 (San Luis Obispo) General Obligation Bonds Improvements	Water Enterprise	1976	2016	135,000	135,000	4,000	75,000	—	—
County Service Area No. 17 (Shasta) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	11,500	572,500	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements	Waste Disposal Enterprise	1994	2005	75,000	75,000	15,000	25,000	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Capital Improvements	Waste Disposal Enterprise	1999	2010	59,731	59,731	—	54,000	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness Formation	Waste Disposal Enterprise	1991	2003	36,922	36,922	—	14,770	—	—
County Service Area No. 18 (San Luis Obispo) Other Long-Term Indebtedness To Refinance Revenue Bonds	Waste Disposal Enterprise	2001	2010	184,500	184,500	49,404	97,399	—	—
County Service Area No. 1-M (Mariposa) Revenue Bonds Waste Disposal	Waste Disposal Enterprise	1979	2009	360,000	360,000	10,000	169,000	—	—
County Service Area No. 2 (Colusa)									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 29 (San Bernardino) — (continued)									
Other Long-Term Indebtedness									
Equipment Financing	Fire Protection	2001	2002	\$ 6,647	\$ 6,647	\$ 6,647	\$ —	\$ —	\$ —
County Service Area No. 2a (Madera)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—		90,000	—	—
County Service Area No. 3 (Amador)									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	37,300	776,800	—	—
County Service Area No. 3 (Madera)									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	10,000	226,000	—	—
County Service Area No. 3 (Santa Barbara)									
Certificates of Participation									
Refinance Santa Barbara Shores	Recreation and Park	1994	2008	4,050,000	4,050,000	—	—	—	—
Other Long-Term Indebtedness									
Goleta Community Center	Recreation and Park	1983	2013	890,000	890,000	—	—	—	—
County Service Area No. 3 (Shasta)									
Special Assessment Act									
1911 Act Bonds	Water Enterprise	—	—	—	—	3,000	85,000	—	—
County Service Area No. 30 (Ventura)									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	183,451	—
County Service Area No. 38 (San Bernardino)									
Other Long-Term Indebtedness									
Lease Purchase-Noncurrent	Fire Protection	2001	2004	584,643	584,643	149,796	158,074	—	—
Loans Payable	Fire Protection	2001	2005	291,883	291,883	73,637	147,392	—	—
County Service Area No. 40 (Sonoma)									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	1998	2008	116,000	116,000	9,260	62,766	—	—
County Service Area No. 41 (Sonoma)									
State Of California	Water Enterprise	—	—	—	—	—	—	3,013,451	—
County Service Area No. 47 (Fresno)									
Revenue Bonds									
Infrastructure Improvements	Water Enterprise	1997	2027	1,919,968	1,919,968	39,100	1,776,608	—	—
Infrastructure Improvements	Waste Disposal Enterprise	1997	2027	3,471,685	3,471,685	45,900	3,303,392	—	—
County Service Area No. 5 (Madera)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	3,000	87,000	—	—
County Service Area No. 5 (Santa Cruz)									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	8,091	84,000	—	—
County Service Area No. 54 (San Diego)									
Other Long-Term Indebtedness									
Mt Helix Road construction	Streets and Roads - Construction and Maintenance	2003	2008	53,380	53,380	10,676	42,704	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area No. 54 (Santa Cruz) Other Long-Term Indebtedness Eminent	Water Enterprise	1999	2006	\$ 140,000	\$ 140,000	\$ 50,000	\$ —	\$ —	\$ —
County Service Area No. 6 (Lake) General Obligation Bonds Water System Improvements	Water Enterprise	1975	2013	160,000	160,000	4,000	43,000	—	—
County Service Area No. 6 (Shasta) Revenue Bonds System Improvements	Water Enterprise	1980	2020	537,000	537,000	13,000	362,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	7,000	681,000	—	—
County Service Area No. 62 (Riverside) General Obligation Bonds Waste Disposal	Waste Disposal Enterprise	1973	2010	165,000	165,000	6,000	70,000	—	—
County Service Area No. 64 (San Bernardino) General Obligation Bonds Utility Plant Construction	Water Enterprise	1969	2004	2,100,000	2,100,000	180,000	—	—	—
County Service Area No. 7 (San Mateo) Other Long-Term Indebtedness To Cover Adjudication Proceeds	Water Enterprise	1992	2002	175,000	175,000	175,700	—	—	—
County Service Area No. 70 (San Bernardino) General Obligation Bonds Capital Improvement	Water Enterprise	1984	2005	870,000	870,000	140,000	330,000	—	—
Capital Improvement	Water Enterprise	1978	2018	1,000,000	1,000,000	10,000	150,000	—	—
Utility Plant Construction	Water Enterprise	1978	2019	2,200,000	2,200,000	40,000	1,005,000	—	—
Utility Plant Construction	Water Enterprise	1976	2005	3,500,000	3,500,000	45,000	1,040,000	—	—
Utility Plant Construction	Water Enterprise	1974	1995	750,000	750,000	—	5,000	—	—
Other Long-Term Indebtedness Lease Purchase of Equipment	Fire Protection	2000	2004	1,150,974	1,150,974	216,962	258,361	—	—
County Service Area No. 75 (Monterey) Revenue Bonds Improve Water System	Water Enterprise	1980	2020	155,000	155,000	4,000	102,044	—	—
Street Improvement	Drainage and Drainage Maintenance	1986	2024	257,000	257,000	4,000	180,000	—	—
County Service Area No. 8 (Shasta) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	20,000	—	—
County Service Area No. 9 (Santa Cruz) Certificates of Participation Disposal Facilities 1985	Waste Disposal Enterprise	1987	2008	2,075,000	2,075,000	291,200	503,626	—	—
Disposal Facilities 1994	Waste Disposal Enterprise	1990	2005	2,565,000	2,565,000	259,416	350,878	—	—
County Service Area No. SI-1 (San Bernardino) Other Long-Term Indebtedness Loans Payable	Lighting and Lighting Maintenance	2001	2002	6,581	6,581	—	—	—	—
County Service Area R-8 (Contra Costa) General Obligation Bonds Acquire Open Space	Recreation and Park	1994	2004	4,485,000	4,485,000	465,000	1,000,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
County Service Area SI-1970-1 (Alameda) Other Long-Term Indebtedness Lease Purchase	Lighting and Lighting Maintenance	1998	2003	\$ 1,500,000	\$ 1,500,000	\$ 330,951	\$ —	\$ —	\$ —
County Water Works District No. 1 (Lake) Other Long-Term Indebtedness Land Purchase	Water Enterprise	2001	2005	40,000	40,000	9,578	21,566	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	20,004	1,411,720	—	—
Countywide Public Finance Authority Revenue Bonds County Communication System	Financing or Constructing Facilities	1996	2011	27,725,000	27,725,000	2,515,000	14,165,000	—	—
Covina Public Financing Authority Revenue Bonds Financing	Financing or Constructing Facilities	1997	2022	8,345,000	8,345,000	275,000	7,100,000	—	—
Financing	Financing or Constructing Facilities	2002	2023	10,262,262	10,262,262	285,000	9,977,262	—	—
Certificates of Participation Defease 1991 Water COP	Financing or Constructing Facilities	1999	2016	2,925,000	2,925,000	130,000	2,545,000	—	—
Crescent City Harbor District Other Long-Term Indebtedness Treatment Plant	Harbor and Port Enterprise	1989	2010	200,000	200,000	12,857	110,217	—	—
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	771,094	—
Crescent City Public Financing Authority Revenue Bonds Acquire Qualified Obligations	Financing or Constructing Facilities	1991	2012	2,500,000	2,500,000	50,000	890,000	—	—
Crescent Fire Protection District Other Long-Term Indebtedness Lease of Fire Station	Fire Protection	1998	2022	750,000	750,000	20,000	658,000	—	—
Crescenta Valley County Water District Revenue Bonds Construct Two New Wells	Water Enterprise	2000	2003	1,500,000	1,500,000	527,806	—	—	—
Refinance Loan	Water Enterprise	1993	2008	1,400,156	1,400,156	97,032	612,893	—	—
Crest Forest Fire Protection District Facilities Corporation Certificates of Participation Fire Equipment	Financing or Constructing Facilities	2002	2032	2,625,000	2,625,000	40,000	2,585,000	—	—
Crestline County Sanitation District (San Bernardino) Other Long-Term Indebtedness Loans Payable	Waste Disposal Enterprise	1996	2018	1,799,583	1,799,583	107,975	1,309,067	—	—
Crestline Village County Water District Water Facilities Corporation Revenue Bonds Leasehold Utility Plant	Financing or Constructing Facilities	1979	2019	1,250,000	1,250,000	35,000	805,000	—	—
CVWD									
Crestline Village Water District									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Cuyamaca Water District — (continued) Water Systems Improvement	Water Enterprise	2002	2008	\$ 30,358	\$ 30,358	\$ 8,776	\$ 20,856	\$ —	\$ —
Daggett Community Services District Revenue Bonds									
Upgrade Delivery Service	Water Enterprise	1980	2020	131,700	131,700	3,000	81,150	—	—
General Obligation Bonds									
General Business of District	Recreation and Park	1979	2019	165,000	165,000	2,000	66,000	—	—
General Business of District	Water Enterprise	1979	2019	165,000	165,000	—	—	—	—
Other Long-Term Indebtedness									
Purchase Fire Trucks	Fire Protection	2000	2006	60,068	60,068	10,010	30,034	—	—
Daphnedale Community Services District Revenue Bonds									
New Sewer System	Waste Disposal Enterprise	1982	2010	21,000	21,000	—	10,500	—	—
Davenport County Sanitation District (Santa Cruz) Other Long-Term Indebtedness									
State Revolving Fund LTD	Waste Disposal Enterprise	2001	2020	151,547	151,547	6,253	125,322	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	395,949	—
Del Norte County Flood Control District State Of California	Water Enterprise	—	—	—	—	—	—	113,364	—
Del Norte County Public Improvement Corporation Certificates of Participation									
1999 Construction Projects	Financing or Constructing Facilities	1999	2028	7,015,000	7,015,000	125,000	6,530,000	—	—
Courthouse Refinance	Financing or Constructing Facilities	1997	2009	3,755,000	3,755,000	270,000	2,510,000	—	—
Del Puerto Water District State Of California	Water Enterprise	—	—	—	—	—	—	1,287,901	—
Del Rey Community Services District Revenue Bonds									
Domestic Waste Disposal Plant	Waste Disposal Enterprise	1996	2036	932,800	932,800	12,000	869,000	—	—
Delano Financing Authority Certificates of Participation									
Construction Debt	Financing or Constructing Facilities	2002	2010	8,075,000	8,075,000	830,000	7,245,000	—	—
Delano-Earlimart Irrigation District Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1999	2018	3,022,043	3,022,043	129,191	2,886,085	—	—
Delhi County Water District Revenue Bonds									
Sewer System Improvements	Waste Disposal Enterprise	1982	2021	195,000	195,000	5,000	136,000	—	—
Water System Improvements	Water Enterprise	1982	2021	248,000	248,000	6,000	172,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	138,236	—
Delta Diablo Sanitation District (Contra Costa) Certificates of Participation									
Partial Refund of 1991 COPs	Waste Disposal Enterprise	2000	2008	8,510,000	8,510,000	475,000	7,920,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Disaster Recovery Joint Powers Agency — (continued) Lease of Equipment	Governmental Services	2001	2006	\$ 56,173	\$ 56,173	\$ 12,000	\$ 44,173	\$ —	\$ —
Dixon Public Financing Authority Revenue Bonds Fire Station	Financing or Constructing Facilities	1997	2022	3,300,000	3,300,000	90,000	2,890,000	—	—
Infrastructure Construction	Financing or Constructing Facilities	1998	2020	29,170,000	29,170,000	1,270,000	24,785,000	—	—
Treatment Plant/Police Station	Financing or Constructing Facilities	1996	2021	4,925,000	4,925,000	175,000	3,925,000	—	—
Dixon Public Improvement Corporation Revenue Bonds City Hall Construction	Financing or Constructing Facilities	1981	2021	915,000	915,000	20,000	660,000	—	—
Donner Summit Public Utility District General Obligation Bonds Construction	Water Enterprise	1971	2011	391,000	391,000	15,000	141,000	—	—
Construction	Waste Disposal Enterprise	1971	2011	362,200	362,200	14,000	132,000	—	—
Other Long-Term Indebtedness Construction	Waste Disposal Enterprise	1994	2005	1,170,000	1,170,000	108,000	375,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	207,428	—
Dos Palos Area Joint Power Authority Revenue Bonds Pipeline and Improvements A	Water Enterprise	1989	2029	2,513,000	2,513,000	42,000	2,097,593	—	—
Pipeline and Improvements B	Water Enterprise	1989	2029	570,000	570,000	9,000	480,207	—	—
Pipeline and Improvements C	Water Enterprise	1989	2029	111,600	111,600	2,000	96,000	—	—
Pipeline and Improvements D	Water Enterprise	1989	2029	286,600	286,600	5,000	245,000	—	—
Other Long-Term Indebtedness Operating Capital	Water Enterprise	1989	2029	15,000	15,000	—	10,434	—	—
Dos Palos Area Wastewater Treatment and Disposal System Revenue Bonds Capital Improvements Series A	Waste Disposal Enterprise	1991	2031	2,577,800	2,577,800	30,000	2,340,000	—	—
Capital Improvements Series B	Waste Disposal Enterprise	1991	2031	198,500	198,500	3,000	175,600	—	—
Capital Improvements Series C	Waste Disposal Enterprise	1991	2031	242,400	242,400	3,000	216,000	—	—
Downieville Public Utility District State Of California	Water Enterprise	—	—	—	—	—	—	183,373	—
Dublin San Ramon Service District Revenue Bonds Refund 1990 COPs	Waste Disposal Enterprise	1997	2014	5,025,000	5,025,000	150,000	4,320,000	—	—
Certificates of Participation Expand Treatment Plant	Waste Disposal Enterprise	2000	2035	55,000,000	55,000,000	—	55,000,000	—	—
Other Long-Term Indebtedness Water Expansion Projects	Water Enterprise	2000	2028	16,415,000	16,415,000	405,000	15,620,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ducor Community Services District Special Assessment Act Mark-Roos	Water Enterprise	—	—	\$ —	\$ —	\$ 4,000	\$ 213,150	\$ —	\$ —
Dudley Ridge Water District General Obligation Bonds									
Canal Improvements	Water Enterprise	1986	2010	2,254,000	2,151,283	111,012	1,038,875	—	—
Turnouts, Canals, Pipelines	Water Enterprise	1967	2006	6,700,000	815,000	50,000	270,000	—	—
Water Recovery System	Water Enterprise	1984	2014	966,000	955,017	36,668	575,199	—	—
Dunnigan Water District Other Long-Term Indebtedness									
Bureau of Reclamation	Water Enterprise	1986	2007	345,076	345,076	—	272,874	—	—
Deficit									
United States	Water Enterprise	—	—	—	—	—	—	4,431,323	—
Dunningan Fire Protection District Other Long-Term Indebtedness									
Acq. Of Fire Truck	Fire Protection	2003	2011	165,770	165,770	13,027	152,743	—	—
Durham Irrigation District Other Long-Term Indebtedness									
Irrigation Equipment	Water Enterprise	2000	2005	24,788	24,788	4,636	14,106	—	—
East Bay Municipal Utility District Special District No. 1 Revenue Bonds									
Construction 1998	Waste Disposal Enterprise	1987	2038	200,000,000	50,000,000	—	50,000,000	—	—
Construction of Facilities	Water Enterprise	1996	2026	700,000,000	250,000,000	—	250,000,000	—	—
Construction of Facilities	Water Enterprise	1996	2025	700,000,000	241,850,000	3,550,000	238,300,000	—	—
Construction of Facilities	Water Enterprise	1986	2021	600,000,000	222,530,000	10,910,000	177,865,000	—	—
Construction of Facilities	Water Enterprise	1986	2005	600,000,000	80,000,000	1,610,000	3,495,000	—	—
Facilities 1990	Waste Disposal Enterprise	1987	2020	200,000,000	79,585,000	72,290,000	—	—	—
Facilities 1998	Water Enterprise	1996	2038	700,000,000	300,000,000	—	300,000,000	—	—
Refund Issue	Waste Disposal Enterprise	1987	2026	200,000,000	91,410,000	3,500,000	77,260,000	—	—
Refunding Issue	Water Enterprise	1986	2026	600,000,000	290,475,000	5,950,000	245,275,000	—	—
Refunding of Series 1993 Bonds	Waste Disposal Enterprise	2003	2033	125,050,000	125,050,000	—	125,050,000	—	—
General Obligation Bonds									
Facilities 1958	Water Enterprise	1958	2008	252,000,000	9,935,000	795,000	4,785,000	—	—
Facilities 1970	Waste Disposal Enterprise	1970	2010	60,000,000	44,405,000	43,950,000	—	—	—
Refunding of GO E Bonds	Waste Disposal Enterprise	2003	2018	41,730,000	41,730,000	—	41,730,000	—	—
Other Long-Term Indebtedness									
Emergency Drought	Water Enterprise	1977	2017	3,844,000	3,844,000	142,000	2,136,000	—	—
Time Warrants									
	Water Enterprise	—	—	—	—	—	250,000,000	—	—
	Waste Disposal Enterprise	—	—	—	—	38,000,000	—	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	19,226,000	—
	Waste Disposal Enterprise	—	—	—	—	—	—	50,542,000	—
East Bay Regional Park District Revenue Bonds									
Defeased Debt	Recreation and Park	1993	2013	17,080,000	17,080,000	11,170,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
East Bay Regional Park District — (continued)									
Defeased Debt	Recreation and Park	2002	2013	\$ 10,605,000	\$ 10,605,000	\$ —	\$ 10,605,000	\$ —	\$ —
General Obligation Bonds									
Land and Capital Development	Recreation and Park	1995	2020	45,000,000	45,000,000	1,220,000	1,285,000	—	—
Land and Capital Development	Recreation and Park	1998	2020	130,615,000	130,615,000	4,190,000	116,835,000	—	—
Land and Capital Development	Recreation and Park	1998	2023	35,000,000	35,000,000	870,000	32,440,000	—	—
Other Long-Term Indebtedness									
Energy Saving Equipment	Police Protection and Personal Safety	1998	2008	270,595	270,595	24,404	174,235	—	—
PC Software and Helicopter	Recreation and Park	1999	2008	1,878,812	1,878,812	203,710	1,479,615	—	—
State Of California	Recreation and Park	—	—	—	—	—	—	310,570	—
East Bay State Building Authority									
Certificates of Participation									
State Building	Financing or Constructing Facilities	1997	2016	50,985,000	50,985,000	1,370,000	47,715,000	—	—
State Building	Financing or Constructing Facilities	1991	2018	126,165,101	95,920,101	5,720,000	41,376,959	—	—
East County Fire Protection District									
Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	2002	2007	510,500	510,500	39,865	470,635	—	—
Fire Fighting Equipment	Fire Protection	1999	2004	224,697	224,697	44,043	58,967	—	—
East Kern Airport District									
Other Long-Term Indebtedness									
Addition for Hanger 79	Airport Enterprise	1986	2006	1,489,000	1,489,000	136,112	438,477	—	—
Facilities Improvements	Airport Enterprise	1989	2011	1,778,618	1,778,618	94,603	778,337	—	—
Site Lease for Hanger 75	Airport Enterprise	1997	2008	783,000	783,000	141,859	278,886	—	—
Site Lease for Hanger 79	Airport Enterprise	1983	2004	1,437,000	1,437,000	171,617	94,177	—	—
State Of California	Airport Enterprise	—	—	—	—	—	—	59,761	—
East Kern Health Care District									
Other Long-Term Indebtedness									
Health Care Facility	Health	1998	2004	265,800	265,800	44,037	58,780	—	—
East Niles Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	205,000	1,465,000	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	34,482	—
	Water Enterprise	—	—	—	—	—	—	115,072	—
East Orange County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	361,833	—
East Palo Alto Sanitary District (San Mateo)									
Revenue Bonds									
Rehab Sewer Collection System	Waste Disposal Enterprise	1999	2006	573,000	573,000	13,752	517,228	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
East Palo Alto Sanitary District (San Mateo) — (continued)									
Rehab Sewer Collection System	Waste Disposal Enterprise	1990	2006	\$ 5,760,000	\$ 5,760,000	\$ 12,204	\$ 476,390	\$ —	\$ —
Certificates of Participation Improve Existing Facilities	Waste Disposal Enterprise	1990	2005	3,435,000	3,435,000	139,000	2,444,100	—	—
East Quincy Community Services District									
General Obligation Bonds Sewer Construction	Waste Disposal Enterprise	1996	2035	2,400,020	2,400,020	26,400	2,272,100	—	—
Other Long-Term Indebtedness Water Utility	Water Enterprise	1998	2003	179,406	179,406	36,635	—	—	—
East Valley Public Facilities Corporation									
Certificates of Participation System	Financing or Constructing Facilities	1996	2009	8,140,000	8,140,000	610,000	4,530,000	—	—
Replacement-Expansion System	Financing or Constructing Facilities	2001	2014	12,000,000	12,000,000	565,000	10,885,000	—	—
Replacement-Expansion System	Financing or Constructing Facilities								
East Valley Water District									
Other Long-Term Indebtedness Refunding, System Expansion	Water Enterprise	2001	2020	12,000,000	12,000,000	565,000	10,885,000	—	—
Refunding, System Replacement	Water Enterprise	1996	2009	8,140,000	8,140,000	610,000	4,530,000	—	—
Eastern Municipal Water District									
Improvement District No. 22 General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1970	2009	5,800,000	3,450,000	195,000	875,000	—	—
Waste Disposal	Waste Disposal Enterprise	1971	2009	4,950,000	4,555,000	320,000	1,145,000	—	—
Waste Disposal	Waste Disposal Enterprise	1962	2009	3,000,000	3,000,000	175,000	610,000	—	—
Waste Disposal	Waste Disposal Enterprise	1968	2009	17,000,000	10,900,000	655,000	4,180,000	—	—
Waste Disposal	Waste Disposal Enterprise	1969	2004	800,000	250,000	20,000	45,000	—	—
Waste Disposal System	Waste Disposal Enterprise	1963	2004	6,850,000	6,850,000	205,000	450,000	—	—
Waste Disposal System	Waste Disposal Enterprise	1966	2004	4,800,000	4,800,000	170,000	380,000	—	—
Water Distribution System	Water Enterprise	1963	2009	1,750,000	1,750,000	115,000	480,000	—	—
Water Distribution System	Water Enterprise	1964	2004	2,300,000	1,000,000	70,000	160,000	—	—
Water Utility	Water Enterprise	1970	2002	3,750,000	1,400,000	80,000	—	—	—
Water Utility	Water Enterprise	1972	2004	4,650,000	1,950,000	60,000	125,000	—	—
Certificates of Participation									
Administration Building	Water Enterprise	1991	2023	36,072,501	36,072,501	—	7,069,107	—	—
Interceptor System	Waste Disposal Enterprise	1997	2023	21,835,000	21,835,000	60,000	21,520,000	—	—
Pumping Plants, Pipeline	Waste Disposal Enterprise	1998	2023	39,655,000	39,655,000	2,620,000	36,140,000	—	—
Treatment Plant/Interceptor	Waste Disposal Enterprise	1991	2023	192,612,499	133,262,499	—	9,625,893	—	—
Treatment Plants	Waste Disposal Enterprise	1993	2020	65,795,000	65,795,000	260,000	63,340,000	—	—
Trmnt Plants, Lift Stations	Waste Disposal Enterprise	2001	2020	68,735,000	68,735,000	2,345,000	66,390,000	—	—
Trmnt Plants, Lift Stations	Waste Disposal Enterprise	2001	2030	51,370,000	51,370,000	—	51,370,000	—	—
Water Pumping Plants	Water Enterprise	1993	2023	46,340,000	46,340,000	1,020,000	26,135,000	—	—
Water Pumping Plants, Pipeline	Water Enterprise	2001	2013	13,985,000	13,985,000	100,000	13,885,000	—	—
Other Long-Term Indebtedness Sari Line Capacity	Water Enterprise	1992	2018	13,382,054	13,382,054	333,496	5,682,206	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Eastern Municipal Water District — (continued)									
Share Wastewater Treatment	Waste Disposal Enterprise	1991	2011	\$ 3,647,000	\$ 3,647,000	\$ 24,489	\$ 185,027	\$ —	\$ —
Water Facilities Tie-In	Water Enterprise	2002	2011	106,052	106,052	—	106,052	—	—
Special Assessment Act									
1911 Act Bonds	Water Enterprise	—	—	—	—	201,437	989,965	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	252,000	29,376,000	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	360,000	21,495,000	—	—
United States									
	Waste Disposal Enterprise	—	—	—	—	—	—	18,718,777	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	13,864,852	—
Eastern Plumas Hospital District									
Other Long-Term Indebtedness									
Bankruptcy Debt	Hospital Enterprise	1997	2003	515,020	515,020	—	—	—	—
Equipment	Hospital Enterprise	2003	2007	430,784	430,784	36,774	394,010	—	—
Equipment	Hospital Enterprise	2001	2005	134,110	134,110	33,716	48,597	—	—
Equipment and Remodeling	Hospital Enterprise	1998	2007	175,000	175,000	—	175,000	—	—
Equipment and Remodeling	Hospital Enterprise	1997	2007	1,225,000	1,225,000	115,000	760,000	—	—
Equipment, Ambulance	Hospital Enterprise	1997	2005	408,407	408,407	42,355	66,277	—	—
Hospital	Hospital Enterprise	2000	2032	4,600,000	4,563,347	75,824	4,487,523	—	—
Eastside Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection A	Fire Protection	2000	2012	543,169	543,169	36,117	438,405	—	—
Fire Protection B	Fire Protection	1997	2003	100,000	100,000	22,044	—	—	—
General Use	Fire Protection	1985	2020	64,084	64,084	—	64,084	—	—
Retirement	Fire Protection	1998	2003	149,873	149,873	35,423	—	—	—
Eastside Mosquito Abatement									
Other Long-Term Indebtedness									
Special Project	Pest Control	1986	2030	35,390	35,390	—	25,530	—	—
El Cajon Civic Center Authority									
Revenue Bonds									
Construction of City Hall	Financing or Constructing Facilities	1975	2005	6,400,000	6,400,000	415,000	1,440,000	—	—
El Dorado County Bond Authority									
Revenue Bonds									
County Office Building	Financing or Constructing Facilities	1997	2009	16,860,000	16,830,000	1,475,000	14,410,000	—	—
El Dorado County Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Trucks	Fire Protection	1994	2003	1,000,000	1,000,000	158,645	693,180	—	—
El Dorado County Transit Authority									
Other Long-Term Indebtedness									
Build Maintenance Facility	Transit Enterprise	2000	2005	220,151	220,151	45,131	98,457	—	—
Bus Purchase	Transit Enterprise	1999	2006	125,300	125,300	17,273	68,615	—	—
El Dorado Hills Community Services District									
General Obligation Bonds									
Public Improvement	Recreation and Park	1994	2009	3,905,000	3,905,000	255,000	2,200,000	—	—
Other Long-Term Indebtedness									
Contractual	Governmental Services	2003	2023	195,830	195,830	—	195,830	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Elk Community Services District — (continued)									
Fire Protection	Fire Protection	1997	2004	\$ 22,121	\$ 22,121	\$ 3,605	\$ —	\$ —	\$ —
New Fire Engine	Fire Protection	2003	2008	75,000	75,000	4,883	70,117	—	—
Elk County Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	5,515	—
Elk Creek Community Services District									
Other Long-Term Indebtedness									
Water System Construction	Water Enterprise	1997	2037	383,000	383,000	4,250	363,400	—	—
Elk Creek Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	1998	2008	40,000	40,000	4,000	9,500	—	—
Elk Grove Community Services District									
Certificates of Participation									
Park, Community Center	Recreation and Park	1996	2006	2,840,000	2,840,000	65,000	—	—	—
Station Construction	Fire Protection	1998	2028	2,675,000	2,675,000	85,000	2,345,000	—	—
Other Long-Term Indebtedness									
Land, Equipment	Recreation and Park	2000	2007	827,030	827,030	87,965	336,635	—	—
Station, Apparatus Purchase	Fire Protection	1998	2028	5,039,975	5,039,975	423,150	3,673,485	—	—
Elsinore Valley Municipal Water District									
District Improvement District No. 2									
General Obligation Bonds									
Capital Improvements 1968	Water Enterprise	1968	2011	7,000,000	7,000,000	102,379	2,317,621	—	—
Certificates of Participation									
Advance Refund 86, 89, 90	Water Enterprise	1992	2015	57,640,000	57,640,000	26,075,000	21,086,872	—	—
COPs									
Capital Improvements 1995	Water Enterprise	1995	2015	9,850,000	9,850,000	395,485	7,425,371	—	—
Capital Improvements 2000	Water Enterprise	2000	2029	64,000,000	64,000,000	—	63,833,600	—	—
Partial Refunding of 1992	Water Enterprise	2002	2019	23,715,000	23,715,000	—	25,689,190	—	—
COP									
Other Long-Term Indebtedness									
Sari Line Project	Waste Disposal Enterprise	1999	2018	2,907,000	2,907,000	106,929	2,286,704	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	39,478,254	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	3,913,984	—
	Waste Disposal Enterprise	—	—	—	—	—	—	8,177,642	—
Elsinore Valley Water and Sewer Facilities Corporation									
Certificates of Participation									
Capital Fund Improvements	Financing or Constructing	1995	2015	9,850,000	9,850,000	395,485	7,425,371	—	—
1995	Facilities								
Capital Fund Improvements	Financing or Constructing	2000	2029	64,000,000	64,000,000	—	64,000,000	—	—
2000	Facilities								
Partial Refunding of 1992	Financing or Constructing	2002	2020	23,715,000	23,715,000	—	23,715,000	—	—
COP	Facilities								
Water Facilities	Financing or Constructing	1992	2019	57,640,000	57,640,000	2,360,000	21,685,000	—	—
	Facilities								
Elsinore Water District									
Certificates of Participation									
Reservoir 2.5 MG	Water Enterprise	1990	2014	1,025,000	1,025,000	35,000	730,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

<b>Name of Special District / Debt / Purpose</b>	<b>Activity</b>	<b>Year of Issue</b>	<b>Ending Maturity</b>	<b>Amount Authorized</b>	<b>Amount Issued or Received</b>	<b>Current Year Redeemed or Repaid</b>	<b>Outstanding End of Year</b>	<b>Construction Financed by U.S. or State</b>	<b>Total Future Lease Obligations</b>
Embarcadero Municipal Improvement District Other Long-Term Indebtedness Purchase of Land	Waste Disposal Enterprise	2000	2008	\$ 250,000	\$ 250,000	\$ —	\$ 250,000	\$ —	\$ —
Emeryville Public Financing Authority Revenue Bonds									
Financing	Financing or Constructing Facilities	2002	2021	22,120,000	22,120,000	—	22,120,000	—	—
Financing	Financing or Constructing Facilities	1995	2025	14,300,000	14,300,000	135,000	6,480,000	—	—
Low/Moderate Income Housing	Financing or Constructing Facilities	2001	2031	3,420,000	3,420,000	—	3,420,000	—	—
Redeem 1987, Refund 1988	Financing or Constructing Facilities	1993	2021	37,395,000	37,395,000	19,485,000	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2001	2031	23,000,000	23,000,000	355,000	22,645,000	—	—
Refinance Reassessment Bonds	Financing or Constructing Facilities	1999	2021	14,420,000	14,420,000	485,000	13,020,000	—	—
Refund, Capital Improvements	Financing or Constructing Facilities	1998	2028	75,545,000	75,545,000	1,255,000	71,010,000	—	—
Empire West Side Irrigation District United States	Water Enterprise	—	—	—	—	—	—	48,655	—
Encina Financing Joint Powers Authority Revenue Bonds									
Wastewater Facilities	Financing or Constructing Facilities	1997	2014	18,640,000	18,640,000	835,000	14,085,000	—	—
Encinitas Union School District Educational Facilities Corporation									
Certificates of Participation Finance Construction	Financing or Constructing Facilities	1996	2003	5,675,000	5,675,000	1,030,000	—	—	—
Finance Construction	Financing or Constructing Facilities	1993	2004	9,240,000	9,240,000	1,210,000	920,000	—	—
Escalon Consolidated Fire Protection District Other Long-Term Indebtedness									
New Fire Engine	Fire Protection	2001	2006	205,810	205,810	30,848	114,151	—	—
State Loan Chapter 1168/85	Fire Protection	1985	2002	3,525	3,525	—	3,525	—	—
Esparto Community Services District Other Long-Term Indebtedness									
Acquisition of Water Tank	Water Enterprise	2002	2012	250,000	250,000	25,077	224,923	—	—
New Lift Station	Waste Disposal Enterprise	2003	2018	88,077	88,077	—	88,077	—	—
Estero Municipal Improvement District Waste Disposal Bonds									
Revenue Bonds Sewer	Waste Disposal Enterprise	1964	2004	7,510,000	7,510,000	540,000	1,859,000	—	—
General Obligation Bonds Drainage	Drainage and Drainage Maintenance	1961	2004	6,072,666	6,072,666	366,667	363,334	—	—
Drainage	Drainage and Drainage Maintenance	1964	2004	1,497,333	1,497,333	91,667	475,000	—	—
Fire Protection	Fire Protection	1964	2004	600,000	453,000	45,000	125,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Estero Municipal Improvement District — (continued)									
Reclamation Bonds									
Land Reclamation	Land Reclamation and Levee Maintenance	1967	2008	\$ 2,741,000	\$ 2,741,000	\$ —	\$ 2,741,000	\$ —	\$ —
Land Reclamation	Land Reclamation and Levee Maintenance	1961	2004	22,000,000	22,000,000	940,000	1,725,000	—	—
Land Reclamation	Land Reclamation and Levee Maintenance	1964	2004	7,950,000	7,950,000	575,000	2,495,000	—	—
Land Reclamation	Land Reclamation and Levee Maintenance	1970	2007	6,269,000	6,269,000	350,000	1,675,000	—	—
Lighting	Lighting and Lighting Maintenance	1961	2004	6,072,667	6,072,667	366,667	363,332	—	—
Lighting	Lighting and Lighting Maintenance	1964	2007	1,497,333	1,497,333	91,667	474,999	—	—
Recreation and Park	Recreation and Park	1961	2004	1,300,000	1,300,000	140,000	225,000	—	—
Street Maintenance	Streets and Roads - Construction and Maintenance	1964	2007	1,497,334	1,497,334	91,666	475,001	—	—
Street Maintenance	Streets and Roads - Construction and Maintenance	1961	2004	6,072,667	6,072,667	366,666	363,334	—	—
Eureka Public Financing Authority									
Revenue Bonds									
Redevelopment Activities	Financing or Constructing Facilities	1993	2016	19,000,000	18,380,000	605,000	13,140,000	—	—
Exeter District Ambulance									
Other Long-Term Indebtedness									
Asset Acquisition	Ambulance Service	1999	2008	251,000	251,000	24,177	141,833	—	—
Asset Acquisition	Ambulance Service	1999	2003	120,000	120,000	26,517	—	—	—
Fair Oaks Water District									
Certificates of Participation									
Water Utility	Water Enterprise	1999	2011	7,000,000	6,580,000	515,000	4,524,687	—	—
Other Long-Term Indebtedness									
Pipeline Payment	Water Enterprise	1993	2014	3,235,163	3,235,163	137,825	2,270,387	—	—
Fairbanks Ranch Community Services District									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	1,369,414	—
Fairfield-Suisun Sewer District									
Revenue Bonds									
Refunded Old Debt	Waste Disposal Enterprise	2001	2016	21,370,000	21,370,000	2,040,000	17,370,000	—	—
Waste Disposal	Waste Disposal Enterprise	1991	2015	39,644,619	39,644,619	—	4,459,619	—	—
Fall River Mills Community Services District									
Revenue Bonds									
Improvements	Waste Disposal Enterprise	1979	2019	275,000	275,000	7,000	179,000	—	—
Improvements	Water Enterprise	1973	2013	450,000	450,000	15,000	195,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	18,364	—
Fallbrook Public Utility District									
General Obligation Bonds									
Pipeline, Reservoir	Water Enterprise	1993	2007	3,000,000	2,180,000	170,000	805,000	—	—
Pipeline, Sachse Reservoir	Water Enterprise	1977	2004	5,500,000	1,000,000	77,394	125,455	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Florin Resource Conservation District — (continued)									
Certificates of Participation									
Acquisition of Building	Water Enterprise	1998	2023	\$ 14,127,967	\$ 14,127,967	\$ 12,525,025	\$ —	\$ —	\$ —
Acquisition of Elk Grove Water	Water Enterprise	1999	2029	20,910,000	20,910,000	20,655,199	—	—	—
Refund COPs and Capital Imp	Water Enterprise	2002	2033	33,845,000	33,845,000	—	32,292,348	—	—
Refund Orig COPs on Building	Water Enterprise	2003	2029	16,366,993	16,366,993	—	13,146,690	—	—
Folsom Public Financing Authority									
Revenue Bonds									
City Hall Complex Lease Rfndng	Financing or Constructing Facilities	2002	2017	16,950,000	16,950,000	875,000	16,075,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1988	2018	40,000,000	40,000,000	—	7,480,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1999	2020	6,125,000	6,125,000	200,000	5,415,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1997	2009	16,325,000	16,325,000	250,000	14,800,000	—	—
Local Obligation Bond Issues	Financing or Constructing Facilities	1998	2020	2,860,000	2,860,000	80,000	2,510,000	—	—
Water Bonds	Financing or Constructing Facilities	1998	2028	19,325,000	19,325,000	375,000	18,235,000	—	—
Certificates of Participation									
City Hall Complex Lease	Financing or Constructing Facilities	1992	2019	21,130,000	21,130,000	17,585,000	—	—	—
Recreation Facility	Financing or Constructing Facilities	1999	2029	825,000	825,000	—	825,000	—	—
Fontana Public Financing Authority									
Revenue Bonds									
Defease Debt	Financing or Constructing Facilities	1994	2024	48,890,000	48,890,000	—	36,770,000	—	—
Refinance Debt	Financing or Constructing Facilities	2001	2023	59,215,000	59,215,000	—	57,360,000	—	—
Foothill Fire Protection District (Calaveras)									
Other Long-Term Indebtedness	Fire Protection	2002	2011	290,016	290,016	20,308	269,708	—	—
Purchase Two Fire Engines									
Foothill Fire Protection District (Yuba)									
Other Long-Term Indebtedness	Fire Protection	1993	2003	100,000	100,000	16,514	17,715	—	—
Purchase Fire Pumper									
Foothill Transit Zone									
General Obligation Bonds Transit	Transit Enterprise	1994	—	42,165,000	42,165,000	9,717,162	—	—	—
Foresthill Fire Protection District									
Other Long-Term Indebtedness	Fire Protection	1996	2006	240,000	240,000	24,367	113,185	—	—
Emergency Fire Trucks									
Fire Apparatus	Fire Protection	2003	2007	209,050	209,050	—	209,050	—	—
Foresthill Public Utility District									
Special Assessment Act	Water Enterprise	—	—	—	—	36,600	3,246,300	—	—
1915 Act Bonds									
1915 Act Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Forestville County Sanitation District (Sonoma)									
Forestville Sanitation District									
Other Long-Term Indebtedness									
Treatment Plant Upgrade	Waste Disposal Enterprise	1999	2008	\$ 363,000	\$ 363,000	\$ —	\$ 563,000	\$ —	\$ —
United States	Waste Disposal Enterprise	—	—	—	—	—	—	1,854,928	—
Forestville Fire and Water Commission									
Revenue Bonds									
Building Construction	Financing or Constructing Facilities	1976	2010	250,000	250,000	47,614	105,386	—	—
Forestville Water District									
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	50,018
Fort Bragg Municipal Imp District No. 1									
General Obligation Bonds									
Sewer System Improvements	Waste Disposal Enterprise	1998	2019	770,000	770,000	25,000	645,000	—	—
Sewer System Improvements	Waste Disposal Enterprise	1970	2007	1,635,000	1,635,000	35,000	220,000	—	—
Fortuna Public Improvement Corporation									
Certificates of Participation									
Construct 1M Gallon Water Tank	Financing or Constructing Facilities	1990	2020	1,110,000	1,110,000	40,000	755,000	—	—
Remodel City Hall	Financing or Constructing Facilities	1995	2026	400,000	400,000	10,500	330,500	—	—
Forty-Niner Fire Protection District									
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	1,339,996
Fowler Public Financing Authority									
Revenue Bonds									
Refinance 93, 94 Bonds	Financing or Constructing Facilities	2000	2023	6,175,000	6,175,000	200,000	5,635,000	—	—
Franklin County Water District									
Revenue Bonds									
Plant Expansion	Waste Disposal Enterprise	1995	2035	895,000	895,000	10,000	835,000	—	—
Frazier Park Public Utility District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	2003	2005	350,000	350,000	—	350,000	—	—
Fremont Public Financing Authority									
Certificates of Participation									
1997 Police Building	Financing or Constructing Facilities	1997	2025	8,280,000	8,280,000	180,000	7,600,000	—	—
39100 Building	Financing or Constructing Facilities	2001	2030	34,860,000	34,860,000	—	34,860,000	—	—
Administration Building	Financing or Constructing Facilities	1990	2015	8,200,000	8,200,000	275,000	5,500,000	—	—
Construction and Refinance	Financing or Constructing Facilities	2002	2032	36,820,000	36,820,000	—	36,820,000	—	—
Construction-Family Resource	Financing or Constructing Facilities	1998	2028	12,500,000	12,500,000	210,000	11,790,000	—	—
Corporation Yard Land	Financing or Constructing Facilities	1997	2027	6,175,000	6,175,000	5,790,000	—	—	—
Fire Station Construction	Financing or Constructing Facilities	1991	2022	5,100,000	5,100,000	100,000	4,100,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Fremont Public Financing Authority — (continued)									
Police Building	Financing or Constructing Facilities	1998	2025	\$ 20,870,000	\$ 20,870,000	\$ 480,000	\$ 18,605,000	\$ —	\$ —
Police, Fire, Library	Financing or Constructing Facilities	1998	2011	20,275,000	20,275,000	1,235,000	14,330,000	—	—
Renovations and Fire Equipment	Financing or Constructing Facilities	2001	2030	10,055,000	10,055,000	—	10,055,000	—	—
Special Assessment Act 1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	1,130,000	8,265,000	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	15,445,000	—	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	3,755,000	32,690,000	—	—
French Camp-McKinley Fire Protection District									
Other Long-Term Indebtedness State Loan Chapter 1168/85	Fire Protection	1985	2010	27,245	27,245	—	27,245	—	—
Fresno County Financing Authority Revenue Bonds									
Expand Landfill	Financing or Constructing Facilities	1995	2025	19,685,000	19,685,000	890,000	13,685,000	—	—
Fresno County Fire Protection District State Of California									
	Fire Protection	—	—	—	—	—	—	195,420	—
Fresno County Water Works No. 41 General Obligation Bonds									
Construction and Acquisition	Water Enterprise	1972	2009	6,000,000	3,150,000	20,000	125,000	—	—
Construction and Acquisition	Waste Disposal Enterprise	1972	2009	7,000,000	1,800,000	20,000	125,000	—	—
Fresno Irrigation District Time Warrants									
	Water Enterprise	—	—	—	—	190,000	380,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	42,120	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	3,846,505	—
Fresno Joint Powers Financing Authority Revenue Bonds									
Convention Center Exhibit Hall	Financing or Constructing Facilities	1998	2028	32,609,535	32,609,535	500,000	31,629,535	—	—
Financing City Hall	Financing or Constructing Facilities	2000	2020	42,035,000	42,035,000	1,480,000	38,525,000	—	—
Multi-Purpose Stadium	Financing or Constructing Facilities	2001	2031	45,850,000	45,850,000	—	45,850,000	—	—
Street Lights 2002	Financing or Constructing Facilities	2002	2015	7,895,000	7,895,000	430,000	7,465,000	—	—
Certificates of Participation Street Improvements	Financing or Constructing Facilities	1991	2011	14,900,000	14,900,000	520,000	6,500,000	—	—
Other Long-Term Indebtedness Redevelopment Projects	Financing or Constructing Facilities	2001	2018	10,000,000	10,000,000	300,000	9,585,000	—	—
Fresno Metropolitan Flood Control District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Fresno Metropolitan Flood Control District — (continued)									
KK, LL, AW Other Long-Term Indebtedness									
Construct Drainage Facilities	Flood Control and Water Conservation	1974	—	\$ 175,000	\$ 175,000	\$ —	\$ 175,000	\$ —	\$ —
Construction	Flood Control and Water Conservation	1997	2018	10,000,000	7,357,811	315,765	6,317,624	—	—
Construction/Improvements	Flood Control and Water Conservation	2001	2031	20,000,000	19,203,849	—	19,203,849	—	—
Flood Control	Flood Control and Water Conservation	1991	2012	20,236,450	20,236,450	1,072,562	11,279,936	—	—
Special Assessment Act 1915 Act Bonds	Flood Control and Water Conservation	—	—	—	—	245,000	470,000	—	—
Fresno Slough Water District Other Long-Term Indebtedness									
Water Purchases	Water Enterprise	1997	2003	330,744	330,744	50,537	77,375	—	—
Friant Power Authority Other Long-Term Indebtedness									
Finance Payoff of Revenue Bond	Electric Enterprise	2002	2002	1,358,516	1,358,516	760,079	534,544	—	—
Fruitvale School District School Building Corporation Certificates of Participation									
New School Construction	Financing or Constructing Facilities	1993	2004	4,475,000	4,475,000	495,000	1,065,000	—	—
New School Construction	Financing or Constructing Facilities	1990	2004	7,730,000	7,730,000	780,000	1,615,000	—	—
Fulton-El Camino Recreation and Park District Certificates of Participation									
Capital Improvements	Recreation and Park	1994	2011	3,330,000	3,330,000	170,000	1,985,000	—	—
Other Long-Term Indebtedness									
Equipment Lease	Recreation and Park	2001	2003	45,669	45,669	12,242	—	—	—
Equipment Lease	Recreation and Park	1999	2005	26,749	26,749	8,485	8,909	—	—
Van	Recreation and Park	2003	2006	21,370	21,370	5,479	15,891	—	—
Galt Capital Improvements Authority Certificates of Participation									
Finance Construction	Financing or Constructing Facilities	2001	2016	4,830,000	4,830,000	—	4,830,000	—	—
Galt Fire Protection District Other Long-Term Indebtedness									
Building	Fire Protection	1997	2003	162,952	162,952	20,460	31,440	—	—
Equipment	Ambulance Service	1997	2003	125,704	125,701	16,076	24,702	—	—
Galt Middle School JPA Other Long-Term Indebtedness									
Special Tax Refunding	Financing or Constructing Facilities	1999	2012	4,450,000	4,450,000	270,000	3,485,000	—	—
Galt-Arno Cemetery District Other Long-Term Indebtedness									
Equipment	Cemetery	2000	2005	28,287	28,287	6,056	12,699	—	—
Garberville Fire Protection District Other Long-Term Indebtedness									
Fire Protection	Fire Protection	1999	2008	73,595	73,595	6,825	39,955	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Garberville Fire Protection District — (continued) Purchase of Fire Truck	Fire Protection	2002	2012	\$ 142,522	\$ 142,522	\$ 73,966	\$ 68,556	\$ —	\$ —
Garden Farms Community Water District General Obligation Bonds Purchase Water Utility Plant	Water Enterprise	1963	2002	75,000	75,000	4,000	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	12,795	—
Gasquet Community Services District Other Long-Term Indebtedness Construction of Water System	Water Enterprise	1970	2030	253,000	253,000	4,271	178,492	—	—
Gasquet Fire Protection District Other Long-Term Indebtedness Long Term Lease - Mack Truck	Fire Protection	1999	2006	32,700	32,700	5,436	15,081	—	—
Gavilan College Financing Corporation Revenue Bonds Prepayment of 1989 COPs	Financing or Constructing Facilities	1998	2007	3,225,000	3,225,000	—	—	—	—
Georgetown Divide Public Utility District General Obligation Bonds Pay-off 1988 Refunding Bonds	Water Enterprise	2002	2008	600,000	600,000	49,339	550,661	—	—
Refunding Bonds United States	Water Enterprise	1988	2008	1,250,000	1,250,000	665,000	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	334,075	—
	Water Enterprise	—	—	—	—	—	—	1,929,810	—
Gerber-Las Flores Community Services District Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	844,000	—	—
Geyserville Fire Protection District Other Long-Term Indebtedness Equipment	Fire Protection	1999	2006	163,400	163,400	20,499	67,964	—	—
Gilroy Unified School District School Building Corporation Certificates of Participation Financing	Financing or Constructing Facilities	1998	2023	10,970,000	10,970,000	—	—	—	—
Financing	Financing or Constructing Facilities	1994	2009	27,770,000	27,770,000	—	—	—	—
Financing	Financing or Constructing Facilities	2001	2013	31,250,000	31,250,000	1,565,000	28,585,000	—	—
Gilsizer Drainage District (Sutter) Other Long-Term Indebtedness Loan From State	Drainage and Drainage Maintenance	1984	2010	124	124	—	124	—	—
Glendora Public Finance Authority Revenue Bonds Financing for Glendora CRA	Financing or Constructing Facilities	1990	2010	2,035,000	2,035,000	105,000	1,365,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Goleta Water District Certificates of Participation Expand Water Facilities State Of California	Water Enterprise	1993	2012	\$ 29,750,000	\$ 29,750,000	\$ 1,655,000	\$ 22,210,000	\$ —	\$ —
	Water Enterprise	—	—	—	—	—	—	6,292,298	—
Goshen Community Services District Revenue Bonds Construct Sewer System	Waste Disposal Enterprise	1997	2037	3,000,000	3,000,000	35,000	2,812,000	—	—
Governments of Livermore Financing Authority Certificates of Participation Defease 1989 COPs	Financing or Constructing Facilities	1998	2005	2,133,159	2,133,159	271,001	901,658	—	—
Granada Sanitary District (San Mateo) Certificates of Participation Improve Existing Facility Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	1996	2016	1,145,000	1,145,000	20,000	958,000	—	—
	Waste Disposal Enterprise	—	—	—	—	140,000	6,335,000	—	—
Grand Terrace Public Financing Authority Certificates of Participation Refund 1991 Revenue Bond	Financing or Constructing Facilities	1997	2027	3,730,000	3,730,000	105,000	3,245,000	—	—
Grassland Water District Other Long-Term Indebtedness Equipment Financing Time Warrants	Water Enterprise	2001	2010	156,066	156,066	95,942	—	—	—
	Water Enterprise	—	—	—	—	40,944	123,112	—	—
Grayson Community Services District Other Long-Term Indebtedness Water Project Loan Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	2002	2010	222,490	222,490	36,490	186,000	—	—
	Waste Disposal Enterprise	—	—	—	—	4,000	11,000	—	—
Greater Vallejo Recreation District Other Long-Term Indebtedness Computer Lease Mower Lease	Recreation and Park	2001	2003	34,303	34,303	5,385	—	—	—
	Recreation and Park	1999	2004	52,616	52,616	10,776	12,733	—	—
Green Valley County Water District State Of California	Water Enterprise	—	—	—	—	—	—	322,266	—
Green Valley Water District Other Long-Term Indebtedness Operations	Water Enterprise	1989	2004	7,000	7,000	7,000	—	—	—
Greenfield Fire Protection District Other Long-Term Indebtedness New Firehouse	Fire Protection	1998	2012	750,000	750,000	42,178	524,851	—	—
Grenada Fire Protection District General Obligation Bonds Fire Station	Fire Protection	1991	2021	135,000	135,000	3,000	109,000	—	—
Grizzly Flats Community Services District Other Long-Term Indebtedness Construction Project	Water Enterprise	2003	2024	268,629	220,884	—	220,884	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hayward Public Financing Authority Revenue Bonds Waste System	Financing or Constructing Facilities	1996	2018	\$ 6,440,000	\$ 6,440,000	\$ 295,000	\$ 4,585,000	\$ —	\$ —
Certificates of Participation 1997 Capital Improvements	Financing or Constructing Facilities	1997	2017	7,045,000	7,045,000	265,000	5,750,000	—	—
1998 Sewer Improvement Project	Financing or Constructing Facilities	1998	2018	7,300,000	7,300,000	270,000	6,050,000	—	—
2001 Water Syst Water Improve	Financing or Constructing Facilities	2001	2026	5,030,000	5,030,000	280,000	4,750,000	—	—
Construction and Improvements	Financing or Constructing Facilities	1996	2026	42,755,000	42,755,000	—	—	—	—
Construction of New City Hall	Financing or Constructing Facilities	1996	2027	32,595,000	32,595,000	615,000	30,300,000	—	—
Sewer System Improvement Proje	Financing or Constructing Facilities	1996	2016	10,665,000	10,665,000	435,000	8,150,000	—	—
Hayward School Financing Corporation Certificates of Participation Acquisitions	Financing or Constructing Facilities	1998	2019	13,690,000	13,690,000	495,000	11,885,000	—	—
Relocating Classrooms	Financing or Constructing Facilities	2001	2022	17,900,000	17,900,000	580,000	16,695,000	—	—
Heartland Communications Facilities Authority Other Long-Term Indebtedness Computer Aided Dispatch	Financing or Constructing Facilities	2001	2007	779,101	779,101	118,589	524,015	—	—
Heartland Fire Training Facility Authority Lease Obligations	Financing or Constructing Facilities	—	—	—	—	—	—	—	613,360
Heber Public Utility District Waste Disposal General Obligation Bonds Sewer System Construction	Waste Disposal Enterprise	1968	2008	180,000	180,000	6,000	36,000	—	—
Water System Construction	Water Enterprise	1972	2011	112,000	112,000	4,000	42,000	—	—
Certificates of Participation Sewer Treatment Plant	Waste Disposal Enterprise	2000	2021	1,008,500	1,008,500	10,000	973,500	—	—
Other Long-Term Indebtedness Economic Development	Water Enterprise	1988	2003	195,321	195,321	20,741	1,799	—	—
Purchase of Waterline	Water Enterprise	2002	2017	212,500	212,500	19,549	190,774	—	—
Heffernan Memorial Hospital District Other Long-Term Indebtedness State Street Bank Loan	Hospital Enterprise	1996	2005	250,000	250,000	—	115,000	—	—
Helix Water District Certificates of Participation Refinance 1993 Bonds	Water Enterprise	1999	2024	33,700,000	33,700,000	1,050,000	29,258,977	—	—
Hemet Valley Hospital District General Obligation Bonds Build Additional Tower	Hospital Enterprise	1993	2023	36,990,000	36,990,000	744,000	30,719,838	—	—
Medical Arts Building	Hospital Enterprise	1986	2016	2,400,000	2,400,000	55,276	1,487,781	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hemet Valley Hospital District — (continued)									
Purchase Equipment	Hospital Enterprise	1999	2003	\$ 2,275,655	\$ 2,275,655	\$ 666,820	\$ —	\$ —	\$ —
Skilled Nursing Facility	Hospital Enterprise	1996	2026	6,655,301	6,655,301	123,728	5,645,780	—	—
Herald Fire Protection District									
Other Long-Term Indebtedness	Fire Protection	1995	2003	35,957	35,957	4,129	—	—	—
Equipment									
Heritage Ranch Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,824,454	—
Hesperia County Water District									
Revenue Bonds									
Installment Purchase Agreement	Water Enterprise	1998	2026	20,110,000	20,110,000	515,000	18,930,000	—	—
General Obligation Bonds									
General Use	Water Enterprise	1977	2002	1,465,000	1,465,000	105,000	—	—	—
Certificates of Participation									
Administration Facility	Water Enterprise	1992	2022	3,260,000	3,260,000	25,000	1,230,000	—	—
Special Assessment Act									
1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	128,665	84,562	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	304,999	1,930,002	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,174,336	—
Hesperia Fire Protection District									
Other Long-Term Indebtedness	Fire Protection	1988	2001	155,022	155,022	—	126,269	—	—
Claims Payable	Fire Protection	1997	2002	1,526,109	1,526,109	92,488	48,051	—	—
Emergency One Lease									
Hesperia Recreation and Park District									
Other Long-Term Indebtedness	Recreation and Park	2000	2020	800,000	800,000	23,258	734,429	—	—
Building Purchase	Recreation and Park	2002	2006	44,374	44,374	17,749	26,625	—	—
Printer Purchase									
Hidden Valley Lake Community Services District									
Special Assessment Act	Water Enterprise	—	—	—	—	390,047	8,461,010	—	—
1915 Act Bonds									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	7,313,100	—
Hi-Desert County Water District									
Other Long-Term Indebtedness	Water Enterprise	1982	2022	1,867,700	1,867,700	40,000	1,320,000	—	—
Construct District Facilities	Water Enterprise	1998	2021	3,590,000	3,590,000	110,000	3,075,000	—	—
District Facilities									
Purchase Land	Water Enterprise	2003	2008	75,000	75,000	—	75,000	—	—
Purchase Land	Water Enterprise	2003	2006	80,000	80,000	—	80,000	—	—
Take-or-Pay Contract	Water Enterprise	2003	2022	1,102,785	1,102,785	20,652	1,082,133	—	—
United States									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	1,055,600	—
State Of California									
Water Enterprise	Water Enterprise	—	—	—	—	—	—	6,556,083	—
Hi-Desert Memorial Hospital District									
Revenue Bonds									
Construction and Equipment	Hospital Enterprise	2002	2032	5,000,000	5,000,000	—	5,000,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Hi-Desert Memorial Hospital District — (continued)									
Refund 1994 Bonds	Hospital Enterprise	1998	2019	\$ 16,470,000	\$ 16,470,000	\$ 525,000	\$ 14,525,000	\$ —	\$ —
Other Long-Term Indebtedness									
Capital Lease	Hospital Enterprise	1999	2004	900,000	900,000	187,756	213,970	—	—
Hi-Desert Water District Improvement Corporation									
Revenue Bonds									
Water System Improvements	Financing or Constructing Facilities	1982	2022	1,867,700	1,867,700	40,000	1,320,000	—	—
High Valleys Water District									
Other Long-Term Indebtedness									
Purchase Truck	Water Enterprise	2001	2005	29,644	29,644	7,734	14,873	—	—
United States	Water Enterprise	—	—	—	—	—	—	259,000	—
Hills Ferry Cemetery District									
Other Long-Term Indebtedness									
Land	Cemetery	1999	2002	75,000	75,000	—	25,000	—	—
Hills Valley Irrigation District									
Other Long-Term Indebtedness									
Project Funding	Water Enterprise	1995	2025	1,257,436	1,257,436	54,580	1,098,469	—	—
Hillsborough Public Improvement Corporation									
Certificates of Participation									
Water and Sewer Improvements	Financing or Constructing Facilities	2000	2031	15,000,000	15,000,000	200,000	14,600,000	—	—
Hilmar County Water District									
Other Long-Term Indebtedness									
John Deere Equipment	Water Enterprise	2000	2003	29,964	29,964	9,837	—	—	—
Water Expansion	Water Enterprise	1993	2020	340,337	340,337	8,245	278,946	—	—
Special Assessment Act									
1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	88,000	—	—
1911 Act Bonds	Water Enterprise	—	—	—	—	—	29,000	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	414,393	—
	Waste Disposal Enterprise	—	—	—	—	—	—	2,333,146	—
Home Garden County Water District									
Other Long-Term Indebtedness									
Reservoir/Water Distribution	Water Enterprise	1986	2020	2,800,000	2,800,000	38,820	2,530,531	—	—
Home Gardens Sanitary District (Riverside)									
Revenue Bonds									
New Plant	Waste Disposal Enterprise	1996	2028	4,406,900	4,406,900	—	3,608,800	—	—
Other Long-Term Indebtedness									
New Plant	Waste Disposal Enterprise	1993	2013	778,569	778,569	43,794	692,831	—	—
Hopland Fire Protection District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	2001	2006	35,000	35,000	25,803	—	—	—
Hopland Public Utility District									
General Obligation Bonds									
Sewer	Waste Disposal Enterprise	1974	2014	187,000	187,000	12,845	51,855	—	—
United States	Water Enterprise	—	—	—	—	—	—	1,448,000	—
HRC Community Services District									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Idyllwild Water District									
General Obligation Bonds									
Construct Sewage Facilities	Waste Disposal Enterprise	1972	2009	\$ 880,000	\$ 880,000	\$ 40,000	\$ 275,000	\$ —	\$ —
Certificates of Participation									
Construct Sewer Facilities	Waste Disposal Enterprise	1997	2014	466,073	466,073	33,919	295,222	—	—
Improve Water Delivery	Water Enterprise	1997	2014	1,848,927	1,848,927	101,101	1,339,778	—	—
Imperial Irrigation District									
Certificates of Participation									
Construction of Electric Plant	Electric Enterprise	1994	2018	59,805,000	59,805,000	480,000	1,035,000	—	—
Construction of Electric Plant	Electric Enterprise	1990	2007	54,809,998	54,809,998	1,122,413	17,926,369	—	—
Construction of Electric Plant	Electric Enterprise	1993	2009	44,295,000	44,295,000	385,000	35,535,000	—	—
Construction of Electric Plant	Electric Enterprise	1998	2018	64,385,000	64,385,000	5,057,523	56,567,477	—	—
Pension Obligation	Electric Enterprise	2001	2031	37,500,000	37,500,000	245,000	37,255,000	—	—
Pension Obligation	Water Enterprise	2001	2031	37,500,000	37,500,000	245,000	37,255,000	—	—
Protection of Water Rights	Water Enterprise	2000	2021	28,670,000	28,670,000	885,000	27,310,000	—	—
Salton Sea Land Purchase	Water Enterprise	1996	2016	17,100,000	17,100,000	14,320,000	—	—	—
Salton Sea Land Purchases	Water Enterprise	2002	2029	25,000,000	25,000,000	1,776,192	23,223,808	—	—
Other Long-Term Indebtedness									
Computer Hardware and Software	Electric Enterprise	1995	2006	2,454,293	2,454,293	757,773	3,456,734	—	—
Computer Hardware and Software	Water Enterprise	1995	2006	272,700	272,700	84,197	384,081	—	—
Equipment	Water Enterprise	1995	2004	3,084,956	3,084,956	2,198,218	2,230,907	—	—
Vehicles and Equipment	Electric Enterprise	1995	2004	4,383,066	4,383,066	4,057,929	6,400,276	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,322,468	—
Indian Valley Community Services District									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1979	2019	80,000	80,000	49,975	—	—	—
Certificates of Participation									
Private Water System	Water Enterprise	2002	2042	887,200	887,200	—	887,200	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	3,500	302,000	—	—
Indian Valley Hospital District									
Other Long-Term Indebtedness									
GE Capital Copiers	Hospital Enterprise	2000	2005	12,001	12,001	2,269	6,292	—	—
Hematology Analyzer	Hospital Enterprise	1999	2006	29,004	29,004	6,393	11,051	—	—
Hospital	Hospital Enterprise	1998	2006	92,395	92,395	30,474	—	—	—
Hospital	Hospital Enterprise	2002	2007	56,398	56,398	10,419	35,592	—	—
Mortgage on Clinic Building	Hospital Enterprise	2000	2005	30,614	30,614	9,926	—	—	—
Ultrasound	Hospital Enterprise	1999	2002	35,000	35,000	14,303	2,528	—	—
Indian Wells Valley Airport District									
State Of California	Airport Enterprise	—	—	—	—	—	—	294,476	—
Indian Wells Valley Water District									
Revenue Bonds									
General Improvements	Water Enterprise	1999	2019	5,000,000	5,000,000	190,000	4,445,000	—	—
Certificates of Participation									
Construction of Pipeline	Water Enterprise	1994	2014	6,780,000	6,780,000	190,000	5,270,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Intercommunity Hospital Financing Authority — (continued)									
Capital Improvements	Financing or Constructing Facilities	1998	2019	\$ 55,200,000	\$ 54,841,000	\$ —	\$ 55,200,000	\$ —	\$ —
Inverness Public Utility District									
Revenue Bonds									
Purchase Water System	Water Enterprise	1979	2021	750,000	640,000	16,000	410,000	—	—
Inverness Subdivision No. 2 Permanent Road Division									
Other Long-Term Indebtedness									
Streets and Roads	Streets and Roads - Construction and Maintenance	1997	2008	97,407	97,407	9,105	69,687	—	—
Inyokern Community Services District									
Other Long-Term Indebtedness									
District Office Facilities	Water Enterprise	1995	2010	27,086	27,086	1,775	8,591	—	—
District Office Facilities	Waste Disposal Enterprise	1995	2010	27,086	27,086	1,776	8,591	—	—
United States	Water Enterprise	—	—	—	—	—	—	665,000	—
Irish Beach Water District									
Other Long-Term Indebtedness									
Refinance Water Construct Bond	Water Enterprise	1993	2021	123,145	123,145	2,563	105,428	—	—
Ironhouse Sanitary District (Contra Costa)									
Revenue Bonds									
Construction Treatment Plant	Waste Disposal Enterprise	1978	2019	1,100,000	700,000	27,000	604,000	—	—
Irvine Public Facilities and Infrastructure Authority									
Revenue Bonds									
Acquire Site/Civic Center	Financing or Constructing Facilities	1985	2010	90,400,000	90,400,000	3,900,000	46,300,000	—	—
Civic Center Construction	Financing or Constructing Facilities	1987	2010	6,375,000	6,375,000	330,000	3,590,000	—	—
Partial Funding	Financing or Constructing Facilities	1994	2011	5,480,000	5,480,000	320,000	3,265,000	—	—
Irvine Ranch Water District									
Revenue Bonds									
Refunding Bonds	Water Enterprise	1998	2014	428,138,000	428,138,000	—	—	—	—
Refunding Bonds	Waste Disposal Enterprise	1998	2014	428,137,000	428,137,000	—	—	—	—
General Obligation Bonds									
Sewer Facilities	Waste Disposal Enterprise	1993	2008	1,015,000	1,015,000	71,000	394,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1988	2013	92,590,000	7,650,000	300,000	4,900,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1988	2013	59,101,000	5,000,000	100,000	3,500,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1993	2009	11,880,000	11,880,000	1,265,000	5,873,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2016	286,727,000	286,727,000	321,000	7,596,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1964	2004	1,150,000	1,150,000	60,000	65,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1985	2010	2,057,000	2,057,000	103,000	1,006,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1985	2010	19,974,000	19,974,000	990,000	10,136,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1985	2009	3,344,000	3,344,000	174,000	1,673,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1985	2010	7,342,000	7,342,000	362,000	3,843,000	—	—
Sewer Facilities A	Waste Disposal Enterprise	1978	2016	78,231,000	12,022,000	100,000	2,376,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1978	2003	8,650,000	8,650,000	400,000	—	—	—
Sewer Facilities B	Waste Disposal Enterprise	1993	2008	7,219,000	7,219,000	588,000	3,276,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Irvine Ranch Water District — (continued)									
Improvement No. 3									
Sewer Facilities B	Waste Disposal Enterprise	1993	2008	\$ 10,330,000	\$ 10,330,000	\$ 452,000	\$ 2,523,000	\$ —	\$ —
Sewer Facilities B	Waste Disposal Enterprise	1993	2007	6,951,000	6,951,000	599,000	3,225,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1985	2009	7,098,000	7,098,000	388,000	4,278,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1985	2010	37,506,000	37,506,000	1,845,000	19,902,000	—	—
Sewer Facilities B	Waste Disposal Enterprise	1989	2015	117,273,000	33,924,000	604,000	9,142,000	—	—
Sewer Facilities C	Waste Disposal Enterprise	1993	2033	17,490,000	17,490,000	440,000	12,356,000	—	—
Sewer Facilities C	Waste Disposal Enterprise	1993	2008	905,000	905,000	57,000	319,000	—	—
Sewer Facilities C	Waste Disposal Enterprise	1993	2033	16,800,000	16,800,000	—	16,398,000	—	—
Sewer Facilities D	Waste Disposal Enterprise	1995	2021	10,051,000	10,051,000	278,000	8,335,000	—	—
Sewer Facilities D	Waste Disposal Enterprise	1995	2021	15,071,160	15,071,160	417,000	12,499,000	—	—
Water Works	Water Enterprise	1968	2004	17,600,000	13,630,000	585,000	1,340,000	—	—
Water Works	Water Enterprise	1989	2015	8,174,000	2,957,000	130,000	1,962,000	—	—
Water Works	Water Enterprise	1988	2013	74,653,000	7,350,000	300,000	5,000,000	—	—
Water Works	Water Enterprise	1989	2015	19,266,000	5,633,000	237,000	3,582,000	—	—
Water Works	Water Enterprise	1993	2008	5,860,000	5,860,000	46,000	256,000	—	—
Water Works A	Water Enterprise	1985	2010	6,007,000	6,007,000	300,000	2,932,000	—	—
Water Works A	Water Enterprise	1985	2009	4,135,000	4,135,000	206,000	1,991,000	—	—
Water Works A	Water Enterprise	1993	2008	16,745,000	16,745,000	1,045,000	4,876,000	—	—
Water Works A	Water Enterprise	1978	2016	140,827,000	12,720,000	178,000	4,229,000	—	—
Water Works A	Water Enterprise	1985	2010	15,591,000	15,265,000	591,000	5,778,000	—	—
Water Works A	Water Enterprise	1985	2010	7,341,000	7,341,000	361,000	3,918,000	—	—
Water Works A	Water Enterprise	1985	2010	9,479,000	9,479,000	531,000	5,167,000	—	—
Water Works B	Water Enterprise	1989	2015	117,130,000	25,699,000	430,000	6,513,000	—	—
Water Works B	Water Enterprise	1993	2008	1,095,000	1,095,000	86,000	479,000	—	—
Water Works B	Water Enterprise	1993	2006	5,600,000	5,600,000	307,000	1,428,000	—	—
Water Works B	Water Enterprise	1995	2006	8,200,000	8,200,000	546,000	2,444,000	—	—
Water Works B	Water Enterprise	1985	2009	22,380,000	22,380,000	548,000	5,276,000	—	—
Water Works B	Water Enterprise	1993	2006	2,976,000	2,976,000	85,000	393,000	—	—
Water Works B	Water Enterprise	1993	2008	3,857,000	3,857,000	303,000	1,686,000	—	—
Water Works C	Water Enterprise	1995	2006	3,419,000	3,419,000	317,000	1,414,000	—	—
Water Works C	Water Enterprise	1993	2033	8,350,000	8,350,000	38,000	5,912,000	—	—
Water Works C	Water Enterprise	1995	2006	4,995,000	4,995,000	334,000	1,498,000	—	—
Water Works C	Water Enterprise	1993	2033	31,330,000	31,330,000	1,419,000	13,406,000	—	—
Water Works D	Water Enterprise	1995	2021	4,827,000	4,827,000	128,000	3,830,000	—	—
Water Works D	Water Enterprise	1995	2021	17,650,000	17,650,000	981,000	11,479,000	—	—
Certificates of Participation									
Sewer Facilities	Waste Disposal Enterprise	2002	2032	31,297,000	31,297,000	—	31,297,000	—	—
Sewer Facilities	Waste Disposal Enterprise	1986	2016	38,000,000	38,000,000	1,231,000	32,919,000	—	—
Water Facilities	Water Enterprise	2002	2032	38,703,000	38,703,000	—	38,703,000	—	—
Water Facilities	Water Enterprise	1986	2016	22,000,000	22,000,000	669,000	17,881,000	—	—
Other Long-Term Indebtedness									
Sewer Facilities	Waste Disposal Enterprise	1990	2010	19,167,000	19,167,000	482,000	6,325,000	—	—
Water Facilities	Water Enterprise	1990	2010	9,707,000	9,707,000	3,282,000	10,205,000	—	—
Slate Of California	Waste Disposal Enterprise	—	—	—	—	—	—	5,012,000	

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Irvine Ranch Water District Improvement Corporation Certificates of Participation Sewer Facility Construction	Financing or Constructing Facilities	1986	2016	\$ 60,000,000	\$ 60,000,000	\$ 1,900,000	\$ 50,800,000	\$ —	\$ —
Irvine Ranch Water District Joint Powers Agency Revenue Bonds									
Refunding Bonds	Water Enterprise	1998	2014	428,138,000	428,138,000	4,663,000	416,120,000	—	—
Refunding Bonds	Waste Disposal Enterprise	1998	2014	428,137,000	428,137,000	4,663,000	415,713,000	—	—
Isla Vista Recreation and Park District General Obligation Bonds									
Lease Agreement Refunding	Recreation and Park	1999	2017	1,958,000	1,958,000	80,000	1,730,000	—	—
Certificates of Participation Refinance COP 1991-1	Recreation and Park	1999	2010	215,000	215,000	17,108	152,148	—	—
Jackson Valley Fire Protection District Other Long-Term Indebtedness Purchase of vehicle	Fire Protection	2001	2007	168,898	168,898	19,519	88,625	—	—
Jackson Valley Irrigation District Other Long-Term Indebtedness Water Delivery System United States	Water Enterprise	1983	2002	200,000	200,000	15,278	—	—	—
	Water Enterprise	—	—	—	—	—	—	139,573	—
Jacoby Creek County Water District State Of California	Water Enterprise	—	—	—	—	—	—	337,592	—
James Irrigation District Other Long-Term Indebtedness Various Purposes State Of California	Water Enterprise	2000	2030	2,227,538	2,227,538	157,741	1,775,908	—	—
	Water Enterprise	—	—	—	—	—	—	1,005,173	—
Jamestown Sanitary District (Tuolumne) Revenue Bonds Plant Expansion	Waste Disposal Enterprise	1985	2005	600,000	600,000	48,500	176,250	—	—
Janesville Fire Protection District Certificates of Participation Improvements	Fire Protection	1993	2019	300,000	300,000	7,161	179,908	—	—
Other Long-Term Indebtedness Vehicle Purchase	Fire Protection	2000	2003	39,730	39,730	10,554	—	—	—
Janesville School Financing Corporation Certificates of Participation Improvements	Financing or Constructing Facilities	2000	2025	525,000	525,000	25,000	450,000	—	—
Improvements	Financing or Constructing Facilities	1990	2021	93,500	93,500	2,064	76,074	—	—
Jenny Lind Fire Protection District Other Long-Term Indebtedness Facilities	Fire Protection	2000	2009	600,000	600,000	28,783	258,360	—	—
John C. Fremont Hospital District Revenue Bonds Renovation and Construction Other Long-Term Indebtedness	Hospital Enterprise	1995	2023	5,900,000	5,650,000	125,000	5,195,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
John C. Fremont Hospital District — (continued) Hospital	Hospital Enterprise	1997	2004	\$ 156,570	\$ 156,570	\$ 85,000	\$ —	\$ —	\$ —
Joshua Basin Water District Revenue Bonds									
Auto Meter Read Equipment	Water Enterprise	1997	2011	5,400,000	5,400,000	355,000	3,515,000	—	—
General Obligation Bonds									
Water System Improvements	Water Enterprise	1974	2015	2,000,000	2,000,000	60,000	1,055,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	4,257,990	—
Julian Community Services District Revenue Bonds									
1969 Water Bond	Water Enterprise	1969	2009	140,000	140,000	5,000	40,000	—	—
Other Long-Term Indebtedness									
Purchase Land	Water Enterprise	1998	2017	90,000	90,000	3,144	76,899	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	595,620	—
Julian County Sanitation District (San Diego) Certificates of Participation									
Water Pollution Facility	Waste Disposal Enterprise	1993	2013	206,204	206,204	9,041	137,110	—	—
Julian-Cuyamaca Fire Protection District Other Long-Term Indebtedness									
Vehicle	Fire Protection	2002	2005	49,249	39,249	13,083	19,625	—	—
June Lake Public Utility District Revenue Bonds									
Water Utility	Water Enterprise	1972	2012	120,000	120,000	5,000	45,000	—	—
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1972	2013	500,000	500,000	21,000	244,000	—	—
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	70,000	325,000	—	—
Juniper-Riviera County Water District General Obligation Bonds									
Water Delivery Construction	Water Enterprise	1978	2027	10,500,000	10,500,000	25,000	706,000	—	—
Jurupa Community Services District Improvement No. 2 General Obligation Bonds									
Water Facility	Water Enterprise	1977	2010	500,000	500,000	35,000	330,000	—	—
Certificates of Participation									
Construction of Disposal	Waste Disposal Enterprise	1993	2024	14,360,000	14,360,000	320,000	11,945,000	—	—
Construction of Water Facility	Water Enterprise	2001	2032	9,390,000	9,390,000	150,000	9,240,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	1,122,971	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,058,721	—
Kanawha Water District Other Long-Term Indebtedness									
To Refund All 1988 Debt	Water Enterprise	1993	2018	3,231,745	3,231,745	136,266	2,146,767	—	—
Water Distribution	Water Enterprise	2002	2007	223,928	223,928	—	223,928	—	—
Kaweah Delta Health Care District Revenue Bonds									
Construct Eastern Expansion	Hospital Enterprise	1989	2005	13,000,000	13,000,000	1,185,000	1,734,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Kaweah Delta Health Care District — (continued)									
Construction Projects	Hospital Enterprise	1992	2012	\$ 13,000,000	\$ 13,000,000	\$ 635,000	\$ 7,815,000	\$ —	\$ —
Construction Projects	Hospital Enterprise	2003	2033	16,000,000	16,000,000	—	16,000,000	—	—
Construction Projects	Hospital Enterprise	2003	2033	10,720,000	10,720,000	—	10,720,000	—	—
Hospital Construction Projects	Hospital Enterprise	1999	2029	42,000,000	42,000,000	1,715,000	35,475,000	—	—
Other Long-Term Indebtedness									
AOS Payable-SRCC Minority	Hospital Enterprise	2000	—			—	230,585	—	—
B of A Leasing	Hospital Enterprise	2001	2006	949,189	949,189	407,192	2,219,130	—	—
Baxter Leases	Hospital Enterprise	1996	2004	741,891	741,891	457,851	691,107	—	—
HCMC Payable-PIN Minority	Hospital Enterprise	1995	—			—	108,475	—	—
IBM/SMS Payable	Hospital Enterprise	2000	2005	1,501,748	1,501,748	292,607	777,722	—	—
Line of Credit	Hospital Enterprise	2001	2002	8,000,000	8,000,000	—	4,000,000	—	—
Pension Payable	Hospital Enterprise	1992	—			—	768,495	—	—
Pershing Fund Payable	Hospital Enterprise	1992	—			—	326,962	—	—
Porterville Dialysis Lease	Hospital Enterprise	2002	2014	897,693	897,693	49,655	834,855	—	—
Kaweah Delta Water Conservation District									
United States	Flood Control and Water Conservation	—	—	—	—	—	—	63,250	—
Kelseyville Fire Protection District									
Other Long-Term Indebtedness									
Ambulance Purchase	Ambulance Service	2001	2006	118,748	118,748	19,090	82,274	—	—
Building Purchase	Fire Protection	1993	2003	69,500	69,500	13,711	—	—	—
Kensington Police Protection and Community Services District									
Other Long-Term Indebtedness									
Office Space	Police Protection and Personal Safety	1998	2009	127,000	127,000	12,700	76,200	—	—
Police Vehicle Lease Purchases	Police Protection and Personal Safety	1999	2003	101,476	101,476	27,311	—	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—	70,000	2,120,000	—	—
Kern Community College District Public Facilities Financing Corporation									
Certificates of Participation Financing	Financing or Constructing Facilities	1998	2025	48,000,000	48,000,000	325,000	46,805,000	—	—
Kern County Water Agency									
Improvement District 4 General Obligation Bonds									
CVC Project	Water Enterprise	1999	2006	7,155,000	7,155,000	1,030,000	3,285,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	3,412,338	—
Kern Delta Water District									
General Obligation Bonds									
Refunding 1976 GO Bonds	Water Enterprise	1999	2019	2,870,000	2,870,000	—	2,619,541	—	—
Other Long-Term Indebtedness									
Equipment Lease	Water Enterprise	2000	2005	158,000	158,000	28,693	86,475	—	—
Kern River Valley Cemetery District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Kern River Valley Cemetery District — (continued)									
Other Long-Term Indebtedness									
Purchase of Backhoe Tractor	Cemetery	2002	2007	\$ 28,000	\$ 28,000	\$ 26,890	\$ —	\$ —	\$ —
Kern Valley Hospital District									
Revenue Bonds									
Construct LTC Building	Hospital Enterprise	1991	2021	20,590,000	20,590,000	399,568	16,177,095	—	—
Kern Water Bank Authority									
Other Long-Term Indebtedness									
Equipment Financing	Water Enterprise	2000	2010	21,000,000	21,000,000	1,000,000	20,000,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	4,901,655	—
Kern-Tulare Water District									
Other Long-Term Indebtedness									
Construction	Water Enterprise	1979	2017	287,435	287,435	8,125	167,198	—	—
Kettleman City Community Services District									
Revenue Bonds									
Construction	Water Enterprise	1979	2015	375,000	375,000	9,000	160,800	—	—
Certificates of Participation									
Improvements	Water Enterprise	1997	2037	141,800	141,800	1,500	134,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	6,000	329,000	—	—
Keyes Community Services District									
Certificates of Participation									
Water Plant	Water Enterprise	1994	2003	60,018	60,018	4,044	—	—	—
United States	Water Enterprise	—	—	—	—	—	—	86,997	—
State Of California	Water Enterprise	—	—	—	—	—	—	85,252	—
King City Cemetery District									
Other Long-Term Indebtedness									
New Mower	Cemetery	2003	2003	13,203	13,023	4,401	8,802	—	—
Kings County Waste Management Authority									
Revenue Bonds									
To Pay Off Construction	Waste Disposal Enterprise	1994	2014	14,245,000	14,245,000	555,000	10,335,000	—	—
Debts									
Kings County Water District									
Other Long-Term Indebtedness									
Acquisition of Recharging Basin	Water Enterprise	2001	2011	1,101,400	1,101,400	110,140	991,260	—	—
Kings River Conservation District									
Revenue Bonds									
Pine Flat Power Plant	Electric Enterprise	1999	2020	40,355,000	40,355,000	115,000	39,410,000	—	—
Pine Flat Power Plant	Electric Enterprise	2000	2011	22,135,000	22,135,000	2,055,000	18,180,000	—	—
Lease Obligations									
Flood Control and Water Conservation		—	—	—	—	—	—	—	118,129
Kings River Water District									
Other Long-Term Indebtedness									
Building of Dam	Water Enterprise	1965	2003	212,368	212,368	5,309	—	—	—
Purchase of Backhoe	Water Enterprise	1997	2003	10,000	10,000	2,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Kingsburg Financing Authority Special Assessment Act Mark-Roos	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 280,000	\$ 3,780,000	\$ —	\$ —
Mark-Roos	Financing or Constructing Facilities	—	—	—	—	235,000	2,030,000	—	—
Kingsburg Hospital District Revenue Bonds Hospital	Hospital Enterprise	1996	2005	1,730,000	1,730,000	—	1,730,000	—	—
Other Long-Term Indebtedness Assign Hospital Note - Tatonka	Hospital Enterprise	1998	2008	125,000	125,000	—	125,000	—	—
Commercial Equipment Lease	Hospital Enterprise	1996	2001	358,967	358,967	—	100,000	—	—
Pay Off IRS Tax Liability	Hospital Enterprise	2000	2005	445,572	445,572	—	198,000	—	—
Kinneloa Irrigation District General Obligation Bonds Water Utility	Water Enterprise	1975	2004	600,000	600,000	40,000	80,000	—	—
Kirkwood Meadows Public Utilities District Other Long-Term Indebtedness Employee Building	Waste Disposal Enterprise	2003	2012	600,000	600,000	23,965	576,035	—	—
Office Building	Waste Disposal Enterprise	2000	2010	612,000	612,000	51,883	448,915	—	—
Klamath Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	53,943	—
Klamath Fire Protection District No. 5 Other Long-Term Indebtedness Commercial Pumper	Fire Protection	2001	2006	29,750	29,750	5,077	24,673	—	—
Scott Airpaks	Fire Protection	1999	2004	31,504	31,504	6,257	14,205	—	—
Knights Ferry Community Services District Revenue Bonds 1972 Bond	Water Enterprise	1972	2012	59,000	46,000	1,659	22,219	—	—
Knights Landing Community Services District General Obligation Bonds Sewer and Water Facility	Water Enterprise	1971	2010	320,000	320,000	12,000	92,000	—	—
Other Long-Term Indebtedness Acquisition of Community Well	Water Enterprise	1999	2014	109,783	109,783	6,450	85,494	—	—
Konocti County Water District Revenue Bonds Plant Expansion	Water Enterprise	1974	2014	260,000	260,000	8,000	88,089	—	—
Certificates of Participation Water System Improvements	Water Enterprise	2001	2041	2,168,000	2,168,000	—	2,168,000	—	—
Other Long-Term Indebtedness Equipment Purchase	Water Enterprise	1997	2007	345,000	345,000	35,415	156,786	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	23,000	1,701,000	—	—
La Canada Flintridge Public Improvement Corporation Certificates of Participation Refund 1991 COPs	Financing or Constructing Facilities	1997	2001	1,175,000	1,175,000	30,000	1,000,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Lake County Sanitation District — (continued)									
General Obligation Bonds									
Improvements	Waste Disposal Enterprise	1972	2013	\$ 1,600,000	\$ 1,600,000	\$ 55,000	\$ 681,000	\$ —	\$ —
Sanitation Improvements	Waste Disposal Enterprise	1974	2014	1,300,000	1,300,000	41,000	674,000	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	1,008,000	5,736,000	—	—
Lake Don Pedro Community Services District									
State Of California	Water Enterprise	—	—	—	—	—	—	323,991	—
Lake Elsinore Public Finance Authority									
Revenue Bonds									
Acquire Bonds	Financing or Constructing Facilities	1997	2020	24,550,000	24,550,000	305,000	23,705,000	—	—
Acquire Bonds	Financing or Constructing Facilities	1990	2021	55,000,000	55,000,000	22,870,000	—	—	—
Acquire Bonds	Financing or Constructing Facilities	1996	2026	1,750,000	1,750,000	25,000	1,625,000	—	—
Advance Refund Revenue Bonds	Financing or Constructing Facilities	2003	2034	31,570,000	31,570,000	—	31,570,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2004	330,000	330,000	160,000	170,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2015	4,035,000	4,035,000	220,000	3,475,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2030	33,450,000	33,450,000	460,000	32,145,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1990	2021	23,415,000	23,415,000	17,385,000	—	—	—
Loan Money To RDA	Financing or Constructing Facilities	1995	2025	13,345,000	13,345,000	265,000	12,345,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2009	580,000	580,000	45,000	450,000	—	—
Loan Money To RDA	Financing or Constructing Facilities	1999	2033	14,180,000	14,180,000	—	14,180,000	—	—
Lake Elsinore Recreation Authority									
Revenue Bonds									
Finance Lease of Facilities	Financing or Constructing Facilities	2000	2032	15,660,000	15,660,000	—	15,660,000	—	—
Lake Hemet Municipal Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	1,817,243	—
Lake Madrone Water District									
United States	Water Enterprise	—	—	—	—	—	—	57,389	—
Lake Oroville Area Public Utility District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	5,000	292,975	—	—
Lakeport Fire Protection District									
Other Long-Term Indebtedness									
Equipment	Fire Protection	1999	2003	95,701	95,701	18,196	—	—	—
Equipment	Fire Protection	2002	2006	130,000	130,000	24,704	81,763	—	—
Lakeside Fire Protection District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Leavitt Lake Community Service District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 211,330	\$ —
Lee Lake Water District Lease Obligations	Waste Disposal Enterprise	—	—	—	—	—	—	—	30,981
Lee Vining Public Utility District General Obligation Bonds Improvements	Water Enterprise	1968	2008	130,000	130,000	5,000	30,000	—	—
Lemoore Financing Authority Revenue Bonds Refund 1995 to Purchase SLGS	Financing or Constructing Facilities	2001	2020	6,600,000	6,600,000	235,000	5,675,000	—	—
Certificates of Participation Golf Course	Financing or Constructing Facilities	1995	2020	4,215,000	4,215,000	125,000	3,745,000	—	—
Other Long-Term Indebtedness Refunding	Financing or Constructing Facilities	1998	2028	8,500,000	8,500,000	—	—	—	—
Leucadia Wastewater District Revenue Bonds EWA JPA 1997	Waste Disposal Enterprise	1997	2014	7,560,000	7,560,000	340,000	5,710,000	—	—
Special Assessment Act 1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	20,000	—	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	501,747	—
Lewis Creek Water District Other Long-Term Indebtedness US Bureau of Reclamation	Water Enterprise	1992	2011	197,500	197,500	9,875	93,813	—	—
Lewiston Community Services District Other Long-Term Indebtedness Improvements	Fire Protection	2001	2011	7,000	7,000	672	5,994	—	—
Liberty Fire Protection District Other Long-Term Indebtedness Shortfall Funding	Fire Protection	1986	2006	11,763	11,763	—	9,180	—	—
Lincoln Fire Protection District Other Long-Term Indebtedness State Loan Chapter 1168/85	Fire Protection	1985	2020	40,951	40,951	—	40,951	—	—
Linda County Water District United States	Water Enterprise	—	—	—	—	—	—	853,734	—
Linden County Water District Revenue Bonds Water System Improvements	Water Enterprise	1976	2016	311,000	311,000	9,000	153,000	—	—
General Obligation Bonds Waste Disposal Improvements	Waste Disposal Enterprise	1968	2008	231,000	231,000	9,185	50,156	—	—
Linden-Peters Fire Protection District Other Long-Term Indebtedness Note Payable - Land	Fire Protection	1983	2003	31,565	31,565	10,823	—	—	—
State Loan Chapter 1168/85	Fire Protection	1985	2010	24,878	24,878	—	24,878	—	—
Lindsay Local Hospital District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

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Lompoc Hospital District — (continued)									
Revenue Bonds									
Refinance Existing Bonds	Hospital Enterprise	1998	2015	\$ 6,375,000	\$ 6,375,000	\$ —	\$ 5,350,000	\$ —	\$ —
Other Long-Term Indebtedness									
Equipment Purchases	Hospital Enterprise	1998	2004	1,328,818	1,328,818	636,025	211,720	—	—
London Community Services District									
General Obligation Bonds									
Expand Treatment Plant	Waste Disposal Enterprise	1968	2007	166,000	166,000	7,277	35,334	—	—
Treatment Plant Construction	Waste Disposal Enterprise	1999	2039	142,000	142,000	—	137,900	—	—
Longden Lighting District									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	3,166	3,166	—	—	—	—
Los Alamos Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	167,000	—
Los Angeles Convention and Exhibition Center Authority									
Revenue Bonds									
2003 A - Refund 1993 Bonds	Financing or Constructing Facilities	2003	2016	226,045,000	226,045,000	—	226,045,000	—	—
2003 B - Refund 1993 Bonds	Financing or Constructing Facilities	2003	2022	235,520,000	235,520,000	—	235,520,000	—	—
Certificates of Participation									
1990 Additional Construction	Financing or Constructing Facilities	1990	2005	202,030,000	202,030,000	6,711,594	17,383,406	—	—
1998 Staples Arena	Financing or Constructing Facilities	1998	2024	45,580,000	45,580,000	855,000	43,165,000	—	—
Defease 1989 and Part of 1990	Financing or Constructing Facilities	1993	2022	503,870,000	503,870,000	452,690,000	51,180,000	—	—
Los Angeles County - Downey Regional Public Recreation Area Authority									
Revenue Bonds									
Financing	Financing or Constructing Facilities	1993	2019	5,000,000	5,000,000	4,270,000	—	—	—
Financing	Financing or Constructing Facilities	1970	2005	4,460,000	4,460,000	870,000	—	—	—
Los Angeles County Capital Asset Leasing Corporation									
Revenue Bonds									
Purchase Equipment for Lease	Financing or Constructing Facilities	1999	2004	19,295,000	19,295,000	2,030,000	975,000	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	2000	2005	20,180,000	20,180,000	5,945,000	4,075,000	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	2001	2005	30,020,000	30,020,000	8,355,000	15,995,000	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	1998	2003	44,565,000	44,565,000	1,870,000	90,000	—	—
Purchase Equipment for Lease	Financing or Constructing Facilities	2002	2006	20,935,000	20,935,000	3,880,000	17,055,000	—	—
Other Long-Term Indebtedness									
Purchase Equipment for Lease	Financing or Constructing Facilities	2002	2006	20,000,000	20,000,000	5,000,000	15,000,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Los Angeles County Capital Asset Leasing Corporation — (continued)									
Purchase Equipment for Lease	Financing or Constructing Facilities	2000	2006	\$ 60,000,000	\$ 60,000,000	\$ 25,000,000	\$ —	\$ —	\$ —
Los Angeles County Flood Control District									
General Obligation Bonds									
Flood Control Infrastructure	Flood Control and Water Conservation	1970	2007	252,000,000	252,000,000	3,610,000	10,110,000	—	—
Flood Control Infrastructure	Flood Control and Water Conservation	1993	2006	50,290,000	50,290,000	2,410,000	845,000	—	—
Other Long-Term Indebtedness									
Flood Control Infrastructure	Flood Control and Water Conservation	1986	—	997,923	997,923	—	—	—	—
Flood Control Infrastructure	Flood Control and Water Conservation	1993	2017	39,790,000	39,790,000	—	—	—	—
Los Angeles County Metropolitan Transportation Authority									
General Obligation Bonds									
MTA Headquarters	Transit Enterprise	1999	2025	185,735,000	185,735,000	—	185,735,000	—	—
Certificates of Participation									
Acquisition of New Buses	Transit Enterprise	1992	2004	118,375,000	118,375,000	19,725,000	—	—	—
Redemption of Old Loans	Transit Enterprise	2002	2004	5,765,000	5,765,000	—	—	—	—
Workers Compensation Reserve	Transit Enterprise	1991	2010	160,000,000	160,000,000	9,400,000	88,900,000	—	—
Other Long-Term Indebtedness									
Lease of 126 Buses for Contract Providers	Transit Enterprise	2000	2005	27,128,286	27,128,286	5,878,822	11,849,278	—	—
Lease of CNG Facilities at Division 01 (Capital Lease)	Transit Enterprise	2001	2011	5,876,946	5,876,946	919,356	3,891,021	—	—
Lease of CNG Facilities at Division 05 (Capital Lease)	Transit Enterprise	1999	2009	5,456,580	5,456,580	891,862	2,517,087	—	—
Lease of CNG Facilities at Division 07 (Capital Lease)	Transit Enterprise	2000	2010	5,456,580	5,456,580	882,043	2,669,875	—	—
Lease of CNG Facilities at Division 2, 9 & 15 (Capital Lease)	Transit Enterprise	2002	2012	10,089,014	10,089,014	706,039	9,382,975	—	—
Lease of CNG Facilities at Division 3 & 8 (Capital Lease)	Transit Enterprise	2003	2013	8,172,358	8,172,358	74,880	8,097,478	—	—
Los Angeles County Public Works Financing Authority									
Revenue Bonds									
Park and Open Space	Financing or Constructing Facilities	1997	2019	510,185,000	510,185,000	17,560,000	394,735,000	—	—
Public Works Construction	Financing or Constructing Facilities	1993	2017	238,695,000	238,695,000	158,135,000	—	—	—
Public Works Construction	Financing or Constructing Facilities	2003	2017	143,195,000	143,195,000	—	143,195,000	—	—
Los Angeles County Schools Regionalized Business Services									
Certificates of Participation									
Equip/Cap Acquisitions 1993	Financing or Constructing Facilities	1993	2013	9,083,500	9,083,500	425,000	5,735,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Los Angeles County Schools Regionalized Business Services — (continued)									
Equip/Cap Acquisitions 1994	Financing or Constructing Facilities	1994	2019	\$ 19,115,000	\$ 19,115,000	\$ 555,000	\$ 15,050,000	\$ —	\$ —
Equip/Cap Acquisitions 1995	Financing or Constructing Facilities	1995	2005	4,075,000	4,075,000	490,000	1,080,000	—	—
Equip/Cap Acquisitions 1997	Financing or Constructing Facilities	1997	2017	73,890,000	73,890,000	5,215,000	49,180,000	—	—
Equip/Cap Acquisitions 1998	Financing or Constructing Facilities	1998	2018	13,315,000	13,315,000	405,000	4,765,000	—	—
Equip/Cap Acquisitions 2000	Financing or Constructing Facilities	2000	2029	45,258,170	45,258,170	4,900,538	30,692,787	—	—
Equip/Cap Acquisitions 2001	Financing or Constructing Facilities	2001	2034	13,240,000	13,240,000	5,975,000	7,265,000	—	—
Equip/Cap Acquisitions 2002	Financing or Constructing Facilities	2002	2031	25,600,000	25,600,000	—	25,600,000	—	—
Equip/Cap Acquisitions 2002	Financing or Constructing Facilities	2002	2017	45,360,000	45,360,000	560,000	44,800,000	—	—
Los Angeles Harbor Improvement Corporation Revenue Bonds									
Capital Projects	Financing or Constructing Facilities	1985	2005	25,000,000	25,000,000	2,450,000	22,050,000	—	—
Los Angeles State Building Authority Revenue Bonds									
Cost of State Building	Financing or Constructing Facilities	1999	2019	65,000,000	59,045,000	2,015,000	53,225,000	—	—
Cost of State Building	Financing or Constructing Facilities	1995	2005	90,000,000	80,835,000	9,770,000	21,060,000	—	—
Cost of State Building	Financing or Constructing Facilities	1993	2011	200,000,000	98,529,000	1,130,000	91,940,000	—	—
Los Medanos Community Hospital District General Obligation Bonds									
Hospital Construction	Health	1977	2004	12,065,375	12,065,375	1,413,500	481,500	—	—
Other Long-Term Indebtedness Repayment of 1990 Debt Default	Health	1998	2012	4,447,000	4,447,000	715,467	3,075,857	—	—
Los Molinos Community Services District United States	Water Enterprise	—	—	—	—	—	—	884,000	—
Los Osos Community Services District Revenue Bonds									
Construct Sewer Facilities	Fire Protection	2002	2033	17,990,000	17,990,000	—	17,990,000	—	—
Other Long-Term Indebtedness Improvements	Fire Protection	1999	2007	136,842	136,842	15,205	47,417	—	—
Los Trancos County Water District Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1993	2014	475,763	475,763	19,832	941,417	—	—
Lost Hills Utility District (Kern) Revenue Bonds									
Construction	Waste Disposal Enterprise	1979	2024	300,000	285,000	6,000	214,000	—	—
Certificates of Participation Water Line Replacement	Water Enterprise	1992	2032	1,940,300	1,940,300	10,300	1,869,500	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Lost Hills Utility District (Kern) — (continued)									
Other Long-Term Indebtedness									
Water System Improvement	Water Enterprise	1989	2018	\$ 232,339	\$ 232,339	\$ 14,908	\$ 207,998	\$ —	\$ —
Lost Hills Water District									
Revenue Bonds									
Surface Irrigation System	Water Enterprise	1978	1998	2,830,000	2,830,000	125,000	1,245,000	—	—
General Obligation Bonds									
Irrigation System 1966	Water Enterprise	1966	2010	14,250,000	10,955,000	265,000	1,445,000	—	—
Other Long-Term Indebtedness									
Equipment	Water Enterprise	2000	2005	24,586	24,586	7,104	—	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,444,888	—
Lower Tule River Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	46,953	—
Lucerne Recreation and Park District									
Other Long-Term Indebtedness									
New Ambulance	Ambulance Service	2000	2004	55,386	55,386	23,644	31,742	—	—
New District Office	Fire Protection	2000	2010	125,893	125,893	16,885	78,023	—	—
Madera Cemetery District									
Other Long-Term Indebtedness									
Compensated Absences	Cemetery	2002	2003	116,514	116,514	—	116,514	—	—
Madera County Economic Development Commission									
Other Long-Term Indebtedness									
Earned Compensated Absences	Local and Regional Planning or Development	2003	2004	3,021	3,021	—	—	—	—
Madera Irrigation District									
Other Long-Term Indebtedness									
FPA Investment	Water Enterprise	2001	2004	960,000	960,000	308,760	624,529	—	—
United States	Water Enterprise	—	—	—	—	—	—	2,684,157	—
Madera-Chowchilla Power Authority									
Revenue Bonds									
Refinance Construction Bonds	Electric Enterprise	1994	2014	2,470,000	2,470,000	40,000	2,060,000	—	—
Other Long-Term Indebtedness									
Refinance Construction Bonds	Electric Enterprise	1995	2005	5,056,650	5,056,650	421,388	2,317,630	—	—
Madison Community Services District									
Other Long-Term Indebtedness									
New Well Planning Study	Water Enterprise	2003	2018	15,300	15,300	—	15,300	—	—
Madison Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck Acquisition	Fire Protection	2002	2012	121,572	121,572	55,659	65,913	—	—
Maintenance District No. 1 (Madera)									
State Of California	Water Enterprise	—	—	—	—	—	—	210,165	—
Maintenance District No. 10 (Madera)									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	175,000	1,856,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Maintenance District No. 19 (Madera) Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 9,000	\$ 253,000	\$ —	\$ —
Maintenance District No. 37 (Madera) Revenue Bonds Construction and Improvements	Waste Disposal Enterprise	1988	2027	60,500	60,500	1,000	49,200	—	—
Maintenance District No. 8 (Madera) Revenue Bonds Construction State Of California	Waste Disposal Enterprise	1988	2027	147,100	147,100	2,600	119,200	—	—
	Water Enterprise	—	—	—	—	—	—	86,499	—
Majestic Pines Community Services District General Obligation Bonds Additional Well/Reservoir Certificates of Participation Improvements	Water Enterprise	1972	2012	440,000	440,000	15,000	180,000	—	—
	Water Enterprise	1996	2036	650,000	650,000	7,000	544,379	—	—
Malaga County Water District Other Long-Term Indebtedness Expansion and Improvements	Waste Disposal Enterprise	2001	2016	1,890,000	1,890,000	83,000	1,617,977	—	—
Well #7 Construction	Water Enterprise	2002	2012	200,000	200,000	15,591	184,409	—	—
Mammoth County Water District General Obligation Bonds Waste Disposal Certificates of Participation Waste Disposal Special Assessment Act 1915 Act Bonds United States State Of California	Waste Disposal Enterprise	1973	2014	1,000,000	1,000,000	30,000	500,000	—	—
	Waste Disposal Enterprise	1997	2010	4,725,000	4,725,000	310,000	3,030,000	—	—
	Water Enterprise	—	—	—	—	270,000	4,260,000	—	—
	Water Enterprise	—	—	—	—	—	—	1,494,600	—
	Water Enterprise	—	—	—	—	—	—	93,918	—
Manila Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	153,496	—
Manteca-Lathrop Fire Protection District Other Long-Term Indebtedness Purchase Pumper State Loan Chapter 1168/85	Fire Protection	2001	2004	126,089	126,089	46,000	40,128	—	—
	Fire Protection	1985	2010	33,476	33,476	—	33,476	—	—
Mariana Ranchos County Water District General Obligation Bonds Purchase System Assessment Certificates of Participation Water Reservoir Construction	Water Enterprise	1989	2009	481,000	481,000	25,000	250,000	—	—
	Water Enterprise	1997	2018	375,000	375,000	15,000	305,000	—	—
Marin Municipal Water Revenue Bonds Delease 1991 COPs	Water Enterprise	1994	2016	15,970,000	15,970,000	520,000	11,925,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Maxwell Public Utility District — (continued)									
General Obligation Bonds									
Water System Improvements	Water Enterprise	1980	2021	\$ 455,200	\$ 455,200	\$ 10,000	\$ 310,000	\$ —	\$ —
Mayers Memorial Hospital District									
Revenue Bonds									
Construction Project	Hospital Enterprise	1994	2019	9,220,000	9,220,000	310,000	6,860,000	—	—
Other Long-Term Indebtedness									
Other Uses	Hospital Enterprise	2000	2004	367,560	367,560	112,287	98,568	—	—
Lease Obligations									
	Hospital Enterprise	—	—	—	—	—	—	—	98,568
McCloud Community Services District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	4,182	362,306	—	—
1915 Act Bonds	Water Enterprise	—	—	—	—	8,118	688,974	—	—
McFarland Recreation and Park District									
Other Long-Term Indebtedness									
Purchase Two Pickups	Recreation and Park	2002	2004	26,651	26,651	8,380	8,874	—	—
McKinleyville Community Services District									
Revenue Bonds									
Sewer	Waste Disposal Enterprise	1982	2023	1,600,000	1,535,000	30,000	1,155,000	—	—
Other Long-Term Indebtedness									
Purchase of Disposal Site	Waste Disposal Enterprise	1997	2018	675,000	675,000	24,430	555,754	—	—
Sports Fields, Parks	Recreation and Park	1998	2012	2,827,461	2,827,461	102,810	1,956,768	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	3,111,467	—
	Waste Disposal Enterprise	—	—	—	—	—	—	874,952	—
Meadow Vista County Water District									
Revenue Bonds									
Build Water Treatment Plant	Water Enterprise	1975	2014	800,000	800,000	25,000	425,000	—	—
Other Long-Term Indebtedness									
Purchase of Property	Water Enterprise	2001	2004	145,000	145,000	50,000	95,000	—	—
Mendocino City Community Services District									
General Obligation Bonds									
Treatment Plant Construction	Waste Disposal Enterprise	1974	2014	470,000	470,000	15,000	230,000	—	—
Mendocino Coast Hospital District									
Revenue Bonds									
Building Addition	Hospital Enterprise	1990	2020	4,030,000	4,030,000	120,000	3,350,000	—	—
General Obligation Bonds									
Building Addition	Hospital Enterprise	2001	2030	5,499,638	5,499,638	—	5,499,638	—	—
Other Long-Term Indebtedness									
Cat Scan Equipment	Hospital Enterprise	1998	2003	717,002	717,002	142,552	106,827	—	—
Cell Dyne 3500 Equipment	Hospital Enterprise	1998	2003	94,000	94,000	19,200	—	—	—
Olympus Scope	Hospital Enterprise	2002	2007	138,752	138,752	24,119	110,783	—	—
Mendocino County Public Facilities Corporation									
Certificates of Participation									
Acquisition/Construction	Financing or Constructing Facilities	1998	2006	8,600,000	8,600,000	50,000	1,390,000	—	—
Acquisition/Construction	Financing or Constructing Facilities	2000	2030	22,480,000	22,480,000	95,000	21,565,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mesa Consolidated Water District Improvement Corporation — (continued)									
Defeas 1988 COPs	Financing or Constructing Facilities	1995	2008	\$ 14,350,000	\$ 14,350,000	\$ 7,740,000	\$ —	\$ —	\$ —
Defeas 1992 COPs	Financing or Constructing Facilities	1998	2018	28,090,000	28,090,000	1,065,000	22,905,000	—	—
Defeas 1995 COPs	Financing or Constructing Facilities	2002	2008	7,725,000	7,725,000	1,145,000	6,580,000	—	—
Metropolitan Water District of Southern California									
Revenue Bonds									
Construction	Water Enterprise	1992	2009	550,000,000	550,000,000	—	17,635,000	—	—
Construction	Water Enterprise	1992	2022	550,000,000	550,000,000	54,190,000	—	—	—
Construction Series A	Water Enterprise	1995	2007	175,000,000	175,000,000	—	8,370,000	—	—
Construction Series A	Water Enterprise	1995	2025	175,000,000	175,000,000	50,370,000	—	—	—
Construction Series A, B, C	Water Enterprise	1999	2027	200,000,000	200,000,000	—	124,505,000	—	—
Construction Series A, B, C	Water Enterprise	1997	2037	750,000,000	750,000,000	10,040,000	703,150,000	—	—
Construction Series A, B, C	Water Enterprise	1999	2029	200,000,000	200,000,000	37,850,000	—	—	—
Construction Series C	Water Enterprise	2001	2036	200,000,000	200,000,000	—	200,000,000	—	—
Construction Series C	Water Enterprise	1996	2037	377,500,000	377,500,000	6,150,000	346,905,000	—	—
Refunding 2002 Series A-B	Water Enterprise	2002	2025	132,240,000	132,240,000	—	132,240,000	—	—
Refunding Series A	Water Enterprise	1998	2022	148,705,000	148,705,000	490,000	147,090,000	—	—
Refunding Series A	Water Enterprise	2001	2029	195,670,000	195,670,000	895,000	194,775,000	—	—
Refunding Series A,B	Water Enterprise	1993	2021	258,354,889	258,354,889	2,770,000	145,344,889	—	—
Refunding Series A,B	Water Enterprise	1996	2023	367,250,000	367,250,000	8,750,000	335,220,000	—	—
Refunding Series B	Water Enterprise	2001	2020	224,800,000	224,800,000	—	224,800,000	—	—
Retire Short Term Debt	Water Enterprise	2000	2035	355,200,000	355,200,000	—	355,200,000	—	—
General Obligation Bonds									
Construction Series A, H	Water Enterprise	1966	2037	850,000,000	850,000,000	56,245,000	47,730,000	—	—
Refunding Series A	Water Enterprise	2002	2017	55,185,000	55,185,000	3,000,000	52,185,000	—	—
Refunding Series A	Water Enterprise	2003	2012	123,865,000	123,865,000	—	123,865,000	—	—
Refunding Series A	Water Enterprise	1998	2014	62,120,000	62,120,000	2,105,000	53,145,000	—	—
Refunding Series A,B	Water Enterprise	2001	2022	172,950,000	172,950,000	2,830,000	167,370,000	—	—
Refunding Series A1, A2	Water Enterprise	1993	2009	358,025,000	358,025,000	—	30,970,000	—	—
Refunding Series A1, A2, B	Water Enterprise	1993	2020	358,025,000	358,025,000	142,680,000	—	—	—
Other Long-Term Indebtedness									
Allen-McColloch Pipeline	Water Enterprise	2000	2006	22,899,532	22,899,532	3,697,751	12,385,118	—	—
State Revolving Fund Loan	Water Enterprise	2001	2020	20,000,000	16,452,000	775,774	18,338,449	—	—
Mid Peninsula Water District									
Other Long-Term Indebtedness									
Purchase of Building	Water Enterprise	1999	2011	1,219,148	1,219,148	79,673	932,269	—	—
Midpeninsula Regional Open Space District									
Revenue Bonds									
Refinance 1988 Notes, Land	Recreation and Park	1996	2026	31,468,014	31,468,014	850,000	29,385,414	—	—
Refinance 1990 Notes, Land	Recreation and Park	1999	2032	28,484,335	28,484,335	520,000	30,235,602	—	—
Refinance 1992 Notes, Land	Recreation and Park	1999	2031	30,535,490	30,535,490	515,000	31,700,617	—	—
Certificates of Participation									
Refinance 1990 COPs, Land	Recreation and Park	1993	2009	17,315,000	17,315,000	510,000	14,655,000	—	—
Other Long-Term Indebtedness									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Modesto Irrigation District — (continued)									
Defeasance of 1992 and 1995	Water Enterprise	1998	2022	\$ 94,715,000	\$ 94,715,000	\$ 2,410,000	\$ 84,660,000	\$ —	\$ —
Domestic Water Project	Water Enterprise	1992	2002	77,385,000	77,385,000	4,970,000	—	—	—
Electric Utility	Electric Enterprise	1996	2015	134,940,000	134,940,000	5,510,000	105,305,000	—	—
Woodland Generation Station	Electric Enterprise	1992	2002	50,650,000	50,650,000	1,050,000	—	—	—
General Obligation Bonds									
Don Pedro Dam and Reservoir	Electric Enterprise	1967	2005	18,500,000	18,500,000	870,000	2,835,000	—	—
Certificates of Participation									
Capital Improvements	Electric Enterprise	1996	2026	50,000,000	32,800,000	—	32,800,000	—	—
Electric System	Electric Enterprise	1999	2028	120,276,129	120,276,129	3,685,000	106,506,129	—	—
Woodland 2 Generation Station	Electric Enterprise	2001	2031	98,600,000	98,600,000	—	98,600,000	—	—
Modesto Irrigation District Financing Authority									
Revenue Bonds									
Domestic Water Treatment	Financing or Constructing Facilities	1998	2018	94,715,000	94,715,000	2,027,837	78,276,054	—	—
Domestic Water Treatment Plant	Financing or Constructing Facilities	1992	2003	77,385,000	77,385,000	6,011,893	—	—	—
Refund 1986 Series	Financing or Constructing Facilities	1996	2015	134,940,000	134,940,000	5,366,927	104,151,555	—	—
Woodland Generation Station	Financing or Constructing Facilities	1992	2022	50,650,000	50,650,000	1,049,856	—	—	—
Mojave Desert Air Quality Management District									
Other Long-Term Indebtedness									
General Improvements	Air Pollution Control	1994	2006	1,865,497	1,865,497	104,643	1,567,800	—	—
Mojave Desert and Mountain Integrated Waste Management Authority									
Revenue Bonds									
Solid Waste Disposal	Waste Disposal Enterprise	1994	2020	6,825,000	6,825,000	165,000	5,765,000	—	—
Mojave Public Utility District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1998	2039	33,467	33,467	514	32,578	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	9,000	153,983	—	—
Mojave Water Agency									
Improvement District M									
General Obligation Bonds									
Morongo Basin Pipeline	Water Enterprise	1996	2022	51,780,000	51,780,000	1,260,000	44,980,000	—	—
Certificates of Participation									
Water Entitlement	Water Enterprise	1997	2022	26,290,000	26,290,000	660,000	23,245,000	—	—
Other Long-Term Indebtedness									
Lease of Office Equipment	Water Enterprise	2002	2005	414,740	414,740	10,685	404,055	—	—
United States	Water Enterprise	—	—	—	—	—	—	107,764	—
State Of California	Water Enterprise	—	—	—	—	—	—	8,672,884	—
Mojave Water Agency Public Facilities Corporation									
Certificates of Participation									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mojave Water Agency Public Facilities Corporation — (continued)									
Acquire Water Entitlements	Financing or Constructing Facilities	1997	2022	\$ 26,290,000	\$ 26,290,000	\$ 660,000	\$ 23,245,000	\$ —	\$ —
Mokelumne Hill Fire Protection District									
Other Long-Term Indebtedness									
Equipment	Fire Protection	1999	2009	80,000	80,000	7,075	52,922	—	—
Mokelumne Hill Sanitary District (Calaveras)									
Revenue Bonds									
Construction	Waste Disposal Enterprise	1973	2013	220,000	186,000	6,500	83,000	—	—
Other Long-Term Indebtedness									
Construction	Waste Disposal Enterprise	1986	2015	44,787	44,787	922	37,284	—	—
Mokelumne Rural Fire Protection District									
Other Long-Term Indebtedness									
Build Fire Station	Fire Protection	2000	2014	231,767	231,767	20,887	176,663	—	—
Improvements	Fire Protection	2002	2007	15,000	15,000	5,000	10,000	—	—
State Loan Chapter 1168/85	Fire Protection	1985	2020	8,730	8,730	—	8,730	—	—
Montara Sanitary District (San Mateo)									
Certificates of Participation									
Waste Disposal	Waste Disposal Enterprise	1992	2003	1,850,000	1,850,000	200,000	—	—	—
Other Long-Term Indebtedness									
Waste Disposal	Waste Disposal Enterprise	1997	2007	500,000	500,000	281,201	—	—	—
Monte Rio Fire Protection District									
Other Long-Term Indebtedness									
Purchase of Fire Truck	Fire Protection	2003	2007	195,870	195,870	—	195,870	—	—
Monte Vista County Water District Facilities Corporation									
Revenue Bonds									
Construction of Reservoir	Financing or Constructing Facilities	1979	2010	2,500,000	2,500,000	1,160,000	—	—	—
Refunding of Bonds	Financing or Constructing Facilities	2003	2010	875,000	875,000	—	875,000	—	—
Monte Vista Water District									
Other Long-Term Indebtedness									
Reservoir, Pipeline and Wells	Water Enterprise	2003	2010	875,000	875,000	—	875,000	—	—
Reservoir, Pipeline, Wells	Water Enterprise	1989	2004	3,429,304	3,429,304	782,829	—	—	—
Montecito Water District									
Revenue Bonds									
Capital Improvement	Water Enterprise	1993	2012	1,880,000	1,880,000	185,000	500,000	—	—
State Water Project	Water Enterprise	1998	2027	13,690,000	13,690,000	—	13,690,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	6,837	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	4,055,470	—
Monterey Bay Building Authority									
Certificates of Participation									
Building	Financing or Constructing Facilities	1996	2016	4,880,000	4,880,000	160,000	4,065,000	—	—
Monterey Bay Unified Air Pollution Control District									
Certificates of Participation									
Administration Building	Air Pollution Control	1996	2016	4,880,000	4,880,000	160,000	4,065,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Monterey Bay Unified Air Pollution Control District — (continued)									
Other Long-Term Indebtedness									
Equipment Capital Lease	Air Pollution Control	1999	2003	\$ 47,231	\$ 47,231	\$ 18,425	\$ 47,659	\$ —	\$ —
Monterey County Power Authority									
Revenue Bonds									
Nacimiento Dam Hydro	Electric Enterprise	1985	2005	4,900,000	4,900,000	440,000	1,185,000	—	—
Monterey Peninsula Regional Park District									
Other Long-Term Indebtedness									
Acquire Property in Sand City	Recreation and Park	1997	2002	912,000	912,000	228,000	—	—	—
Monterey Peninsula Water Management District									
Certificates of Participation									
Wastewater Reclamation	Water Enterprise	1992	2022	33,900,000	33,900,000	400,000	33,500,000	—	—
Monterey Regional Waste Management Authority									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1998	2013	15,675,000	15,675,000	895,000	11,485,000	—	—
Monterey Regional Water Pollution Control Agency District									
Revenue Bonds									
Operations 1993	Waste Disposal Enterprise	1993	2014	5,250,000	5,250,000	4,700,000	—	—	—
Operations 1994	Waste Disposal Enterprise	1994	2017	10,603,049	10,603,049	1,586,906	9,682,322	—	—
Refunding of 1993 & 1994 Bonds	Waste Disposal Enterprise	2003	2017	11,430,000	11,430,000	—	11,430,000	—	—
Other Long-Term Indebtedness									
Equalization Payments	Waste Disposal Enterprise	2000	2010	299,525	299,525	18,824	19,765	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	29,977,517	—
Monterey-Salinas Transit									
Other Long-Term Indebtedness									
Purchase 46 Buses	Transit Enterprise	2002	2011	15,180,000	15,180,000	1,857,734	13,322,266	—	—
Moreno Valley Community Hospital District									
General Obligation Bonds									
Build Facility	Hospital Enterprise	1996	2026	40,679,699	40,679,699	756,272	34,331,408	—	—
Purchase Equipment	Hospital Enterprise	1999	2003	1,134,653	1,134,653	786,543	—	—	—
Moreno Valley Public Facilities Financing Corporation									
Certificates of Participation									
City Hall/Public Safety	Financing or Constructing Facilities	1997	2022	16,255,000	16,255,000	595,000	13,480,000	—	—
Construction/Infrastructure	Financing or Constructing Facilities	1993	2009	11,920,000	11,920,000	800,000	5,645,000	—	—
Morgan Hill Wastewater Facilities Financing Corporation									
Certificates of Participation									
Refund 1991 Water COP	Financing or Constructing Facilities	1999	2021	5,090,000	5,090,000	160,000	4,525,000	—	—
Morongo Valley Community Services District									
Other Long-Term Indebtedness									
Miscellaneous Debt	Fire Protection	1987	2025	44,047	44,047	5,353	7,577	—	—
Purchase Engine 461	Fire Protection	2001	2012	184,451	184,451	14,319	162,449	—	—
Purchase Fire Truck	Fire Protection	2001	2007	60,000	60,000	10,750	49,250	—	—
Mosquito Fire Protection District									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Mosquito Fire Protection District — (continued) Lease Purchase of Fire Truck	Fire Protection	2002	2010	\$ 172,893	\$ 172,893	\$ 24,985	\$ 147,908	\$ —	\$ —
Moss Landing County Sanitation District (Monterey) Revenue Bonds Sewers	Waste Disposal Enterprise	1983	2023	560,000	560,000	12,000	399,250	—	—
Moss Landing Harbor District State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	5,031,154	—
Moulton-Niguel Water District Improvement No. 1 General Obligation Bonds									
Plan-of-Work Facilities	Water Enterprise	1993	2002	9,700,000	9,700,000	45,000	—	—	—
Plan-of-Work Facilities	Water Enterprise	1968	2002	1,960,000	1,960,000	45,000	—	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1993	2016	40,161,000	23,951,000	695,000	16,775,000	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1993	2019	12,275,000	11,261,000	255,000	8,985,000	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1993	2012	4,878,000	2,064,000	100,000	205,000	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1968	2002	6,935,000	5,465,000	90,000	—	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1972	2005	2,982,000	1,850,000	15,000	—	—	—
Plan-of-Work Facilities	Waste Disposal Enterprise	1993	2002	1,429,000	1,429,000	300,000	—	—	—
Plan-of-Work Facilities	Water Enterprise	1993	2016	100,677,000	39,449,000	1,240,000	29,355,000	—	—
Plan-of-Work Facilities	Water Enterprise	1993	2019	14,389,000	8,539,000	190,000	6,830,000	—	—
Plan-of-Work Facilities	Water Enterprise	1993	2012	9,061,000	4,886,000	365,000	825,000	—	—
Certificates of Participation Construct Sewer Facilities	Waste Disposal Enterprise	1993	2023	22,222,094	22,222,094	575,000	17,320,000	—	—
Construction of Plan-of-Work	Water Enterprise	1993	2023	22,853,140	22,853,140	645,000	18,865,234	—	—
Other Long-Term Indebtedness Amp Flow Augmentation State Of California	Water Enterprise	2000	2004	8,764,262	8,764,262	300,397	6,893,440	—	—
	Water Enterprise	—	—	—	—	—	—	17,781,899	—
	Waste Disposal Enterprise	—	—	—	—	—	—	29,976,917	—
Mountain View Fire Protection District Other Long-Term Indebtedness Fire Protection	Fire Protection	1999	2003	61,474	61,474	12,537	—	—	—
Mountain View Sanitary District (Contra Costa) Revenue Bonds Wastewater Treatment Plant	Waste Disposal Enterprise	1994	2013	6,475,000	6,475,000	345,000	3,890,000	—	—
Mountain View Shoreline Regional Park Community Revenue Bonds Landfill Closure Project	Recreation and Park	1993	2018	25,465,000	25,465,000	760,000	19,655,000	—	—
North Bay Improvement	Recreation and Park	1996	2021	21,750,000	21,750,000	565,000	18,720,000	—	—
North Bayshore Improvement	Recreation and Park	2001	2016	17,520,000	17,520,000	870,000	16,650,000	—	—
Mountains Recreation and Conservation Authority Other Long-Term Indebtedness Finance Asset Acquisition	Recreation and Park	2002	2004	8,410,000	8,410,000	—	8,410,000	—	—
MSR Public Power Agency Revenue Bonds Defease Series A Bonds	Electric Enterprise	1993	2020	10,896,000	10,896,000	4,155,000	80,865,000	—	—
Defease Series B Bonds	Electric Enterprise	1995	2022	21,300,000	21,300,000	—	—	—	—
Series 1995B Bonds	Electric Enterprise	1995	2022	17,500,000	17,500,000	—	17,500,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
MSR Public Power Agency — (continued)									
Series 1995C Bonds	Electric Enterprise	1995	2022	\$ 3,800,000	\$ 3,800,000	\$ —	\$ 3,800,000	\$ —	\$ —
Series 1997D and 1997E	Electric Enterprise	1997	2022	130,000,000	130,000,000	—	130,000,000	—	—
Series F and G Bonds	Electric Enterprise	1998	2023	79,500,000	79,500,000	—	79,500,000	—	—
Series G Bonds	Electric Enterprise	1997	2014	97,515,000	97,515,000	955,000	59,660,000	—	—
Series H Bonds	Electric Enterprise	1997	2020	86,700,000	86,700,000	900,000	82,675,000	—	—
Series I Bonds	Electric Enterprise	2001	2018	64,230,000	64,230,000	—	64,230,000	—	—
Mt. San Jacinto Winter Park Authority									
Certificates of Participation									
Recreation and Park	Recreation and Park	1998	2021	8,700,000	8,700,000	300,000	7,700,000	—	—
Recreation and Park	Recreation and Park	2000	2025	2,900,000	2,900,000	—	2,900,000	—	—
Other Long-Term Indebtedness									
Equipment Loan	Recreation and Park	2001	2005	28,230	28,230	6,030	—	—	—
Municipal Improvement Corporation of Los Angeles									
Revenue Bonds									
Acquisition of Property	Financing or Constructing Facilities	1998	2014	46,161,000	46,161,000	1,570,000	38,985,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1996	2012	100,019,000	100,019,000	10,835,000	8,590,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1994	2014	92,719,000	92,719,000	44,720,000	—	—	—
Acquisition of Property	Financing or Constructing Facilities	1995	2005	31,500,000	31,500,000	4,685,000	—	—	—
Acquisition of Property	Financing or Constructing Facilities	1997	2013	22,958,000	22,958,000	—	15,585,000	—	—
Acquisition of Property	Financing or Constructing Facilities	2002	2020	98,950,000	98,950,000	—	98,950,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1999	2030	159,865,000	159,865,000	10,935,000	144,550,000	—	—
Refinancing	Financing or Constructing Facilities	2003	2015	43,330,000	43,330,000	50,000	43,280,000	—	—
Certificates of Participation									
Acquisition of Property	Financing or Constructing Facilities	2003	2023	149,330,000	149,330,000	—	149,330,000	—	—
Acquisition of Property	Financing or Constructing Facilities	2000	2017	72,600,000	72,600,000	7,930,000	57,045,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1998	2014	64,504,000	64,504,000	9,145,000	39,430,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1994	2014	104,556,000	104,556,000	9,015,000	35,155,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1996	2012	92,326,000	92,326,000	4,185,000	16,860,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1997	2013	81,397,000	81,397,000	7,430,000	37,915,000	—	—
Acquisition of Property	Financing or Constructing Facilities	1999	2030	162,130,000	162,130,000	15,690,000	96,975,000	—	—
Acquisition of Property	Financing or Constructing Facilities	2001	2012	56,085,000	56,085,000	6,055,000	49,080,000	—	—
Acquisition of Property	Financing or Constructing Facilities	2002	2032	151,770,000	151,770,000	2,170,000	149,600,000	—	—
Municipal Sewer District No. 1 of the City of Ripon									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Needles Public Utility Authority — (continued)									
Revenue Bonds									
Purchase Utility Assets	Electric Enterprise	1997	2032	\$ 21,145,000	\$ 21,145,000	\$ 245,000	\$ 19,865,000	\$ —	\$ —
Certificates of Participation									
Purchase Utility Assets	Electric Enterprise	1998	2038	3,100,000	3,100,000	35,054	2,924,284	—	—
Other Long-Term Indebtedness									
Acquired Utility Enterprise	Electric Enterprise	1997	2065	10,091,047	10,091,047	10,708	10,036,834	—	—
Nevada County Building Company									
Certificates of Participation									
Construction and Improvements	Financing or Constructing Facilities	1991	2021	27,870,000	27,870,000	19,575,000	—	—	—
Nevada County Consolidated Fire District									
Other Long-Term Indebtedness									
Finance Fire Engine #1	Fire Protection	1998	2002	174,422	174,422	41,772	—	—	—
Finance Fire Engine #2	Fire Protection	1998	2003	227,225	227,225	47,079	49,147	—	—
Finance Fire Engine #3	Fire Protection	1999	2004	228,550	228,550	45,606	97,985	—	—
Nevada Irrigation District									
Revenue Bonds									
Electric Utility 1963	Electric Enterprise	1963	2013	65,000,000	65,000,000	1,780,000	24,325,000	—	—
Certificates of Participation									
Refund 93 COP, Improvements	Water Enterprise	2002	2023	15,180,000	15,180,000	—	15,180,000	—	—
Water Utility 1993	Water Enterprise	1993	2003	9,660,000	9,660,000	5,436,125	600,000	—	—
Water Utility 1997	Water Enterprise	1997	2017	13,085,000	13,085,000	471,715	10,712,913	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,869,049	—
Nevada Power Authority									
Revenue Bonds									
Electric Utility	Electric Enterprise	1994	2013	8,210,000	8,210,000	350,000	6,050,000	—	—
New Jerusalem Drainage District (San Joaquin)									
General Obligation Bonds									
Drainage A	Drainage and Drainage Maintenance	1970	2013	130,000	130,000	5,000	33,000	—	—
Drainage B	Drainage and Drainage Maintenance	1973	2013	451,000	451,000	14,000	174,000	—	—
Drainage C	Drainage and Drainage Maintenance	1974	2014	169,000	169,000	6,000	73,000	—	—
Drainage D	Drainage and Drainage Maintenance	1975	2015	405,000	405,000	15,000	200,000	—	—
Drainage E	Drainage and Drainage Maintenance	1976	2016	175,000	175,000	5,000	87,000	—	—
Newark Unified School District School Building Corporation									
Certificates of Participation									
Advance Refunding 1990 COPs	Financing or Constructing Facilities	1999	2005	8,135,000	8,135,000	1,600,000	2,520,000	—	—
Refinancing 1985 COPs	Financing or Constructing Facilities	1993	2003	6,905,000	6,905,000	800,000	975,000	—	—
Newberry Community Services District									
Other Long-Term Indebtedness									
Purchase Fire Truck	Fire Protection	1999	2009	242,806	202,806	18,666	134,344	—	—
Purchase Fire/Ambulance	Fire Protection	2003	2007	54,008	54,008	11,988	42,020	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
North Coast Emergency Medical Services District — (continued)									
Other Long-Term Indebtedness									
Health	Health	2002	2006	\$ 4,479	\$ 4,479	\$ 888	\$ 2,751	\$ —	\$ —
North County Cemetery District									
Other Long-Term Indebtedness									
San Marcos Improvements	Cemetery	2000	2005	913,000	913,000	181,974	397,577	—	—
North County Fire Protection District (Monterey)									
Other Long-Term Indebtedness									
Capital Lease	Fire Protection	1997	2003	360,000	360,000	59,030	—	—	—
North County Fire Protection District (San Diego)									
Other Long-Term Indebtedness									
Purchase Capital Assets	Fire Protection	2000	2003	777,374	777,374	256,302	—	—	—
Purchase of Equipment	Fire Protection	2003	2007	328,829	328,829	28,719	300,110	—	—
North County Library Authority									
Special Assessment Act									
Mark-Roos	Library Services	—	—	—	—	180,000	2,320,000	—	—
North Edwards Water District									
Other Long-Term Indebtedness									
Capital Improvements	Water Enterprise	1987	2007	177,925	177,925	12,733	63,775	—	—
North Kern-South Tulare Hospital District									
Revenue Bonds									
Refund Series A 1990 A Bonds	Hospital Enterprise	1997	2020	4,110,000	4,110,000	126,250	3,482,500	—	—
North Lake Tahoe Public Finance Authority									
Revenue Bonds									
Closure/Post Closure	Financing or Constructing Facilities	1998	2012	4,170,000	4,170,000	250,000	2,815,000	—	—
Certificates of Participation									
Administration Building	Financing or Constructing Facilities	1997	2024	15,000,000	15,000,000	355,000	13,365,000	—	—
Refunding 1994 Jail Project	Financing or Constructing Facilities	1998	2025	13,200,000	13,200,000	330,000	12,155,000	—	—
North Marin Water District									
Revenue Bonds									
Improvements	Water Enterprise	1980	2020	457,800	457,800	11,000	316,000	—	—
General Obligation Bonds									
Improvements	Water Enterprise	1973	2015	4,420,000	4,420,000	461,181	801,460	—	—
Other Long-Term Indebtedness									
Boundary Reorganization	Water Enterprise	2002	2008	1,907,527	1,907,527	—	1,002,369	—	—
United States	Water Enterprise	—	—	—	—	—	—	208,856	—
North of the River Municipal Water District									
Other Long-Term Indebtedness									
Upgrading Water Facilities	Water Enterprise	2001	2007	200,000	200,000	24,193	175,807	—	—
North of the River Sanitary District No.1 (Kern)									
Revenue Bonds									
Refund 1993 Revenue Bonds	Waste Disposal Enterprise	2003	2024	13,940,000	13,940,000	—	13,940,000	—	—
Refund COPs	Waste Disposal Enterprise	1993	2024	15,080,000	15,080,000	345,000	13,245,000	—	—
Special Assessment Act									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
North of the River Sanitary District No.1 (Kern) — (continued)									
1915 Act Bonds	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ 260,000	\$ 2,230,000	\$ —	\$ —
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	11,397,803	—
North San Juan Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	2000	2010	130,904	130,904	11,703	12,380	—	—
Fire Protection	Fire Protection	2001	2010	221,599	221,599	28,038	222,718	—	—
North San Mateo County Sanitation District (San Mateo)									
Certificates of Participation									
Waste Disposal	Waste Disposal Enterprise	1992	2009	20,980,000	20,980,000	1,495,000	9,375,000	—	—
North Sonoma County Hospital District									
Other Long-Term Indebtedness									
Acquisition of Hospital	Hospital Enterprise	2002	2012	2,650,000	2,650,000	—	2,650,000	—	—
North Tahoe Building Corporation									
Certificates of Participation									
Water System Improvements	Water Enterprise	1994	2014	8,485,000	8,485,000	—	—	—	—
Water System Improvements	Financing or Constructing Facilities	1994	2014	8,485,000	8,485,000	125,000	6,025,000	—	—
North Tahoe Fire Protection District									
Other Long-Term Indebtedness									
Purchase Equipment 1998	Fire Protection	1998	2003	155,641	155,641	32,863	34,712	—	—
Purchase Equipment 2000	Fire Protection	2000	2005	300,207	90,819	45,562	155,134	—	—
Purchase Fire Equipment	Fire Protection	2002	2006	109,913	105,336	20,777	84,559	—	—
Purchase Fire Equipment	Fire Protection	2002	2007	121,322	110,930	11,984	98,946	—	—
Truck Refurbishment	Fire Protection	2003	2007	68,295	68,295	—	68,295	—	—
North Tahoe Public Utility District									
Certificates of Participation									
Water System Improvements	Water Enterprise	1994	2014	8,485,000	8,485,000	6,150,000	—	—	—
Other Long-Term Indebtedness									
Water System Improvements	Financing or Constructing Facilities	2003	2014	6,025,000	6,025,000	—	6,025,000	—	—
Northeast Willows Community Service District									
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	18,000	471,750	—	—
Northern California Municipal Power Corporation No. 2									
Other Long-Term Indebtedness									
Advances From Agency	Electric Enterprise	1968	2032	39,608,039	39,608,039	2,868,900	31,127,219	—	—
Northern California Municipal Power Corporation No. 3									
Other Long-Term Indebtedness									
Advances From Agency	Electric Enterprise	1968	2032	222,171,462	222,171,462	14,282,752	180,275,307	—	—
Northern California Power Agency									
Revenue Bonds									
Refunding of Prior Debt Issue	Electric Enterprise	1999	2016	67,875,000	67,875,000	—	67,875,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	2003	2024	55,040,000	55,040,000	—	55,040,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1998	2032	354,575,000	354,575,000	3,495,000	317,280,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Northern California Power Agency — (continued)									
Refunding of Prior Debt Issue	Electric Enterprise	2002	2023	\$ 86,620,000	\$ 86,620,000	\$ —	\$ 86,620,000	\$ —	\$ —
Refunding of Prior Debt Issue	Electric Enterprise	1987	2009	606,555,000	606,555,000	—	25,000,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1996	2005	298,360,000	298,360,000	37,970,000	94,005,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1992	2023	195,610,000	195,610,000	80,470,000	79,205,000	—	—
Refunding of Prior Debt Issue	Electric Enterprise	1993	2025	470,450,000	470,450,000	53,680,000	143,850,000	—	—
Northern Inyo County Local Hospital District									
Revenue Bonds									
Expansion and Renovation	Hospital Enterprise	1999	2028	8,000,000	8,000,000	—	8,000,000	—	—
General Obligation Bonds									
New Hospital and ICU Addition	Hospital Enterprise	1980	2010	550,000	550,000	25,000	230,000	—	—
Northridge Water District									
Improvement No. 2									
General Obligation Bonds									
Water Utility	Water Enterprise	1961	2004	1,050,000	1,050,000	—	—	—	—
Certificates of Participation									
Pipeline Construction	Water Enterprise	2001	2022	16,075,000	16,075,000	—	—	—	—
Water Transmission Pipeline	Water Enterprise	1996	2018	24,880,000	24,880,000	—	—	—	—
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1986	2006	3,500,000	3,500,000	—	—	—	—
Norwalk Community Facilities Finance Authority									
Revenue Bonds									
Financing of Loan to RDA	Financing or Constructing Facilities	2001	2025	12,795,000	12,795,000	355,000	12,165,000	—	—
Loan to RDA and City	Financing or Constructing Facilities	1995	2025	43,095,000	43,095,000	375,000	32,085,000	—	—
Refinancing of Loan to City	Financing or Constructing Facilities	1999	2029	10,210,000	10,210,000	175,000	9,630,000	—	—
Novato Sanitary District (Marin)									
General Obligation Bonds									
Sewer Construction	Waste Disposal Enterprise	1970	2004	1,750,000	1,750,000	175,000	175,000	—	—
Sewer Treatment Project	Waste Disposal Enterprise	1986	2006	3,500,000	3,500,000	250,000	1,200,000	—	—
Noyo Harbor District									
Other Long-Term Indebtedness									
Harbor and Port	Harbor and Port Enterprise	—	—			993	18,894	—	—
State Of California									
	Harbor and Port Enterprise	—	—	—	—	—	—	463,845	—
Number 10045 Maintenance District (Los Angeles)									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	3,005	3,005	—	—	—	—
Number 10066 Maintenance District (Los Angeles)									
Other Long-Term Indebtedness									
Advances of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	2,587	2,587	—	—	—	—
Number 1616 Maintenance District (Los Angeles)									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Number 1616 Maintenance District (Los Angeles) — (continued)									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	\$ 563	\$ 563	\$ —	\$ —	\$ —	\$ —
Number 1687 Maintenance District (Los Angeles)									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	3,141	3,141	—	—	—	—
Number 1697 Maintenance District (Los Angeles)									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	4,186	4,186	—	—	—	—
Number 1744 Maintenance District (Los Angeles)									
Other Long-Term Indebtedness									
Advance of Supplemental Taxes	Lighting and Lighting Maintenance	1986	—	4,500	4,500	—	—	—	—
Oak Hill Cemetery District									
Other Long-Term Indebtedness									
Lease/Buy Tractor and Backhoe	Cemetery	2001	2005	27,484	27,484	6,779	12,323	—	—
Oakdale Fire Protection District									
Other Long-Term Indebtedness									
Construction Costs	Fire Protection	2000	2018	10,182	10,182	1,004	7,170	—	—
Fire Protection	Fire Protection	1999	2004	263,597	263,597	59,421	62,904	—	—
Oakdale Irrigation District									
Other Long-Term Indebtedness									
Advance Refund COPs	Water Enterprise	1998	2003	4,255,300	4,255,300	907,814	470,587	—	—
Oakland-Alameda County Coliseum Authority									
Revenue Bonds									
Arena Remodel	Financing or Constructing Facilities	1996	2026	140,000,000	140,000,000	2,200,000	128,500,000	—	—
Stadium Remodel	Financing or Constructing Facilities	1995	2004	9,200,000	9,200,000	1,215,000	1,280,000	—	—
Stadium Remodel	Financing or Constructing Facilities	2000	2025	201,300,000	201,300,000	3,700,000	191,900,000	—	—
Occidental Community Services District									
Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	2003	2033	190,000	190,000	—	190,000	—	—
Purchase Fire Truck	Fire Protection	1997	2005	97,663	97,663	15,650	25,250	—	—
Water System Improvements	Water Enterprise	1997	2007	50,000	24,705	—	24,705	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	7,000	136,000	—	—
Occidental County Sanitation District (Sonoma)									
Occidental County Sanitation District									
General Obligation Bonds									
Modify Wastewater Plant	Waste Disposal Enterprise	1969	2009	32,000	32,000	1,000	6,000	—	—
Other Long-Term Indebtedness									
Treatment Plant Upgrades	Waste Disposal Enterprise	1998	2003	100,000	100,000	20,000	—	—	—
Treatment Plant Upgrades	Waste Disposal Enterprise	2000	2005	250,000	250,000	—	250,000	—	—
Upgrade Treatment Plant	Waste Disposal Enterprise	1984	2005	64,759	64,759	4,958	9,928	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Oceano Community Services District									
Revenue Bonds									
Construction and Equipment	Water Enterprise	1979	2019	\$ 318,300	\$ 318,300	\$ 5,000	\$ 210,000	\$ —	\$ —
Construction and Equipment	Waste Disposal Enterprise	1967	2007	200,000	200,000	7,000	33,000	—	—
General Obligation Bonds									
Construction and Equipment	Waste Disposal Enterprise	1966	2007	400,000	400,000	20,000	115,000	—	—
Other Long-Term Indebtedness									
State Water	Water Enterprise	1993	2013	703,205	703,205	31,961	458,056	—	—
Oceanside Building Authority District									
Revenue Bonds									
Community Facilities	Financing or Constructing Facilities	1994	2009	5,094,718	5,094,718	300,000	2,640,000	—	—
Community Facilities	Financing or Constructing Facilities	1993	2004	6,825,000	6,825,000	360,000	800,000	—	—
Certificates of Participation									
Acquire/Improve	Financing or Constructing Facilities	1998	2022	10,750,000	10,750,000	225,000	10,120,000	—	—
Police/Library	Financing or Constructing Facilities	1993	2021	13,410,000	13,410,000	10,960,000	—	—	—
Improvements to Wastewater Sys	Financing or Constructing Facilities	1993	2023	31,800,000	31,800,000	24,510,000	—	—	—
Police Communication Equipment	Financing or Constructing Facilities	1994	2014	3,215,000	3,215,000	130,000	2,365,000	—	—
Street Lighting	Financing or Constructing Facilities	1993	2022	22,235,000	22,235,000	14,835,000	—	—	—
Water Storage and Water System	Financing or Constructing Facilities								
Oceanside Public Financing Authority									
Certificates of Participation									
Refinance	Financing or Constructing Facilities	2003	2021	11,080,000	11,080,000	—	11,080,000	—	—
Refinance	Financing or Constructing Facilities	2003	2023	25,185,000	25,185,000	—	25,185,000	—	—
Refinance	Financing or Constructing Facilities	2003	2022	15,855,000	15,855,000	—	15,855,000	—	—
Oceanside Small Craft Harbor District									
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	4,658,425	—
Ojai Valley Sanitary District (Ventura)									
General Obligation Bonds									
2003 Refunding Bonds	Waste Disposal Enterprise	2003	2023	6,290,000	6,290,000	—	5,583,644	—	—
Sewer Collection System	Waste Disposal Enterprise	1963	2004	1,700,000	1,700,000	93,000	90,000	—	—
Certificates of Participation									
Collection System	Waste Disposal Enterprise	1993	2023	7,285,000	7,285,000	5,875,000	—	—	—
Replacement									
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	15,857,793	—
Olcese Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	170,205	—
Olivehurst Public Utility District									
Certificates of Participation									
Water Services	Water Enterprise	1994	2034	902,000	902,000	11,000	819,000	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Orange County Water District — (continued)									
Capital Improvements	Water Enterprise	1999	2019	\$ 43,495,000	\$ 43,495,000	\$ 740,000	\$ 42,045,000	\$ —	\$ —
Capital Improvements	Water Enterprise	1997	2017	25,605,000	25,605,000	—	25,605,000	—	—
Capital Improvements	Water Enterprise	1993	2013	148,610,000	148,610,000	5,510,000	113,500,000	—	—
Capital Improvements	Water Enterprise	1990	2010	66,625,000	66,625,000	26,800,000	—	—	—
Finance Capital Improvement	Water Enterprise	2003	2035	145,060,000	145,060,000	—	145,060,000	—	—
Other Long-Term Indebtedness									
Finance Current Operations	Water Enterprise	2001	2030	25,000,000	22,900,000	37,000,000	10,900,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	10,198,505	—
Orange Cove Irrigation District									
Certificates of Participation									
Rehabilitate Water Systems	Water Enterprise	1996	2017	22,040,000	22,040,000	795,000	17,745,000	—	—
Orange North - American Trade Rail Access Corridor Authority									
Other Long-Term Indebtedness									
General Expenses	Streets and Roads - Construction and Maintenance	2000	2020	14,130,965	14,130,965	—	11,630,965	—	—
Orangevale Recreation and Park District									
Certificates of Participation									
Refunding 1992 Certificates	Recreation and Park	1996	2012	4,725,000	4,725,000	255,000	3,275,000	—	—
Orchard Dale Water District									
State Of California	Water Enterprise	—	—	—	—	—	—	169,112	—
Orcutt Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2000	2016	160,000	160,000	8,119	143,794	—	—
Orick Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	900	43,331	—	—
United States	Water Enterprise	—	—	—	—	—	—	7,662	—
State Of California	Water Enterprise	—	—	—	—	—	—	117,903	—
Orland-Artois Water District									
Other Long-Term Indebtedness									
Bureau of Reclamation	Water Enterprise	1994	2002	523,586	523,586	176,797	—	—	—
Deficit									
United States	Water Enterprise	—	—	—	—	—	—	17,433,081	—
Orleans Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	144,838	—
Oro Loma Sanitary District (Alameda)									
Revenue Bonds									
Refunding Sewer Revenue	Waste Disposal Enterprise	2003	2014	7,665,000	7,665,000	—	7,665,000	—	—
Bonds									
Sewage	Waste Disposal Enterprise	1991	2016	35,000,000	12,000,000	7,355,000	—	—	—
Treatment/Collection									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Pajaro Valley Water Management Agency — (continued)									
Conservation Water Project	Flood Control and Water Conservation	1999	2029	\$ 19,725,000	\$ 19,725,000	\$ 350,000	\$ 18,495,000	\$ —	\$ —
Other Long-Term Indebtedness									
Conservation Water Project	Flood Control and Water Conservation	1998	2020	370,000	370,000	5,991	345,976	—	—
Conservation Water Project	Flood Control and Water Conservation	2003	2022	11,650,000	11,164,411	260,724	10,903,687	—	—
Pajaro/Sunny Mesa Community Services District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	12,000	534,000	—	—
Palm Drive Health Care District									
General Obligation Bonds									
Hospital	Hospital Enterprise	2001	2032	5,900,000	5,900,000	—	5,900,000	—	—
Other Long-Term Indebtedness									
Hospital Purchase	Hospital Enterprise	2002	2006	3,740,000	3,740,000	—	3,740,000	—	—
Palm Ranch Irrigation District									
General Obligation Bonds									
System Improvements	Water Enterprise	1976	2006	450,000	450,000	15,000	45,000	—	—
Other Long-Term Indebtedness									
System Improvements	Water Enterprise	1977	2017	451,666	451,666	16,117	335,234	—	—
Palmdale Civic Authority									
Revenue Bonds									
Finance Redevelopment	Financing or Constructing Facilities	1994	2034	44,999,493	44,999,493	155,000	18,458,223	—	—
Finance Redevelopment	Financing or Constructing Facilities	1993	2023	24,276,124	24,276,124	20,175,000	1,413,040	—	—
Refinance Refunding COP	Financing or Constructing Facilities	1997	2015	10,890,000	10,890,000	465,000	8,730,000	—	—
Refund 1993 Bonds	Financing or Constructing Facilities	2003	2025	19,220,000	19,220,000	—	19,220,000	—	—
Certificates of Participation									
Courthouse and City Hall	Financing or Constructing Facilities	1999	2029	12,310,000	12,310,000	225,000	11,870,000	—	—
Finance Parks and Streets	Financing or Constructing Facilities	2002	2032	43,215,000	43,215,000	—	43,215,000	—	—
Palmdale Water District									
General Obligation Bonds									
Construction of Palmdale Dam	Water Enterprise	1966	2002	4,000,000	2,050,000	115,000	—	—	—
Certificates of Participation									
Construction of Littlerock Dam	Water Enterprise	1998	2023	21,925,000	21,925,000	550,000	19,450,000	—	—
Palmer Creek Community Services District									
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	4,000	360,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	71,835	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	28,495	—
Palo Alto Public Improvement Corporation									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Parking Authority of the City of Hawthorne — (continued) Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	\$ —	\$ —	\$ 250,000	\$ 8,815,000	\$ —	\$ —
Parking Authority of the City of Industry Revenue Bonds Parking Facilities	Financing or Constructing Facilities	1972	2003	2,500,000	2,500,000	190,000	—	—	—
Parking Authority of the City of La Mesa Revenue Bonds Financing	Financing or Constructing Facilities	1993	2007	4,810,000	4,810,000	365,000	2,180,000	—	—
Parking Authority of the City of Long Beach Certificates of Participation Queensway Bay Parking	Financing or Constructing Facilities	1997	2017	5,855,000	5,855,000	220,000	5,035,000	—	—
Parking Authority of the City of Riverside Revenue Bonds Parking Facilities	Financing or Constructing Facilities	1974	2003	3,450,000	3,450,000	525,000	—	—	—
Parking Authority of the City of Santa Monica Revenue Bonds Refund Lease Revenue Bonds	Parking	2002	2017	10,480,000	10,480,000	—	10,480,000	—	—
Pasadena Civic Improvement Corporation Certificates of Participation 1996 Multi-Purpose COP	Financing or Constructing Facilities	1996	2017	13,037,308	13,037,308	523,979	9,813,505	—	—
93 Ref and CIP	Financing or Constructing Facilities	1993	2018	79,835,000	79,835,000	3,175,000	56,770,000	—	—
Pasadena Public Financing Authority Revenue Bonds Finance Parking Facility	Financing or Constructing Facilities	2000	2025	32,385,000	32,385,000	655,000	31,730,000	—	—
Certificates of Participation 2003 VarRate	Financing or Constructing Facilities	2003	2033	73,790,000	73,790,000	—	73,790,000	—	—
COP-CityHallImpvm	Financing or Constructing Facilities	2001	2011	21,210,000	21,210,000	1,830,000	17,545,000	—	—
Refund of 1992 COP	Financing or Constructing Facilities	2002	2009	1,500,000	1,500,000	180,656	1,232,889	—	—
Other Long-Term Indebtedness Equipment Purchases	Financing or Constructing Facilities	2001	2021	4,000,000	4,000,000	129,264	3,688,193	—	—
Finance Land Purchase	Financing or Constructing Facilities	2001	2021	4,000,000	4,000,000	129,264	3,688,193	—	—
Paskenta Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	95,135	—
Paso Robles Joint Unified School District Educational Facilities Corporation Certificates of Participation Construct School Facilities	Financing or Constructing Facilities	1996	2011	31,045,000	31,045,000	5,300,000	—	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Permanent Road Division No. 1008 — (continued) Construction and Maintenance	Streets and Roads - Construction and Maintenance	2000	2006	\$ 93,700	\$ 93,700	\$ 22,718	\$ 52,242	\$ —	\$ —
Permanent Road Division No. 1009 Other Long-Term Indebtedness Golf Drive Const and Maint	Streets and Roads - Construction and Maintenance	2000	2006	27,700	27,700	5,540	16,620	—	—
Permanent Road Division No. 1010 Other Long-Term Indebtedness Alpine Highlands Const/Maint	Streets and Roads - Construction and Maintenance	2003	2008	536,416	536,416	133,422	402,994	—	—
Permanent Road Division No. 1011 Other Long-Term Indebtedness La Cuesta Const/Maint	Streets and Roads - Construction and Maintenance	2003	2008	71,510	71,510	14,302	57,208	—	—
Permanent Road Division No. 1012 Other Long-Term Indebtedness Millar Road-Const/Maint	Streets and Roads - Construction and Maintenance	2003	2008	343,505	343,505	61,000	282,505	—	—
Perris Public Financing Authority Revenue Bonds									
Acquire Tax Bonds	Financing or Constructing Facilities	1993	2023	7,015,000	7,015,000	—	—	—	—
Acquire Tax Bonds	Financing or Constructing Facilities	1995	2025	6,795,000	6,795,000	100,000	6,215,000	—	—
Aquire Improvement Bonds	Financing or Constructing Facilities	1993	2008	4,365,000	4,365,000	300,000	2,250,000	—	—
Investment	Financing or Constructing Facilities	1996	2006	1,165,000	1,165,000	120,000	565,000	—	—
Investment	Financing or Constructing Facilities	1996	2024	19,850,000	19,850,000	290,000	18,505,000	—	—
Provide Loans	Financing or Constructing Facilities	1992	2017	7,655,000	7,655,000	6,015,000	—	—	—
Provide Loans to RDA	Financing or Constructing Facilities	1992	2017	4,605,000	4,605,000	3,760,000	—	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	1,280,000	1,280,000	—	1,280,000	—	—
Refund Bonds	Financing or Constructing Facilities	2001	2031	10,745,000	10,745,000	165,000	10,380,000	—	—
Refunding of the 1992B Bonds	Financing or Constructing Facilities	2002	2031	6,335,000	6,335,000	—	6,335,000	—	—
Refunding of the 1992C Bonds	Financing or Constructing Facilities	2002	2031	3,505,000	3,505,000	—	3,505,000	—	—
To provide loans to the RDA	Financing or Constructing Facilities	2002	2031	3,235,000	3,235,000	—	3,235,000	—	—
Petaluma Health Care District Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Petaluma Health Care District — (continued)									
Assessment	Health	1995	2005	\$ 115,004	\$ 115,004	\$ 12,898	\$ 41,536	\$ —	\$ —
Installment Sale	Health	2000	2010	450,000	450,000	37,401	360,359	—	—
Installment Sale	Health	2002	2011	1,000,000	1,000,000	80,385	880,958	—	—
Lease	Health	1999	2009	1,466,263	1,466,263	134,666	965,666	—	—
Pico Rivera Water Authority									
Revenue Bonds									
Acquire Water Facility	Water Enterprise	1999	2029	23,460,000	23,460,000	360,000	22,120,000	—	—
Advance Money to RDA	Water Enterprise	2001	2032	40,710,000	40,710,000	645,000	39,915,000	—	—
Pico Water District									
Certificates of Participation									
Refunding COPs	Water Enterprise	1993	2014	2,570,000	2,570,000	220,000	1,030,000	—	—
Piercy Fire Protection District									
Other Long-Term Indebtedness									
Fire Truck	Fire Protection	2000	2004	7,350	7,350	2,253	591	—	—
Pine Acres Community Services District									
Other Long-Term Indebtedness									
Streets and Roads	Streets and Roads - Construction and Maintenance	2000	2005	19,000	19,000	2,900	8,500	—	—
Pine Cove Water District									
Other Long-Term Indebtedness									
Refund 1994 Bond	Waste Disposal Enterprise	1999	2008	390,000	390,000	45,000	305,000	—	—
Pine Grove Community Services District									
Other Long-Term Indebtedness									
Tank Liner	Water Enterprise	1998	2006	94,342	94,342	15,292	41,019	—	—
Pine Valley County Sanitation District (San Diego)									
Certificates of Participation									
Purchase Land	Waste Disposal Enterprise	1993	2013	211,934	211,933	9,293	140,919	—	—
Pine Valley Fire Protection District									
Other Long-Term Indebtedness									
Land Purchase	Fire Protection	2002	2020	75,000	75,000	11,988	59,929	—	—
Lease Fire Truck	Fire Protection	1995	2003	60,000	60,000	17,552	—	—	—
Pioneers Memorial Hospital District									
General Obligation Bonds									
Capital Improvement Project	Hospital Enterprise	1994	2024	24,000,000	24,000,000	475,000	3,900,000	—	—
Capital Improvement Project	Hospital Enterprise	1998	2024	19,990,000	19,990,000	60,000	19,845,000	—	—
Other Long-Term Indebtedness									
Capital Equipment	Hospital Enterprise	1998	2005	2,970,142	2,970,142	450,289	928,996	—	—
Earthquake Insurance	Hospital Enterprise	2000	2003	202,989	202,989	217,353	—	—	—
Equipment	Hospital Enterprise	1998	2003	822,350	822,350	101,677	—	—	—
Finance Nuclear Med Camera	Hospital Enterprise	2002	2007	442,900	442,900	70,933	314,838	—	—
Pismo Beach Public Financing Authority									
Revenue Bonds									
1993A and 1994 Bond Issues	Financing or Constructing Facilities	1999	2024	4,950,000	4,950,000	130,000	4,550,000	—	—
Advance Refunding	Financing or Constructing Facilities	1992	2005	5,500,000	5,500,000	220,000	874,448	—	—
Pittsburg Unified School District Financing Corporation									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Pittsburg Unified School District Financing Corporation — (continued)									
Certificates of Participation Financing	Financing or Constructing Facilities	1998	2025	\$ 11,720,000	\$ 11,720,000	\$ 245,000	\$ 10,725,000	\$ —	\$ —
Financing	Financing or Constructing Facilities	2001	2017	3,000,000	3,000,000	145,000	2,745,000	—	—
Placentia Civic Center Authority Revenue Bonds									
Civic Center Construction	Financing or Constructing Facilities	1972	2005	3,495,000	3,495,000	65,000	145,000	—	—
Placentia Library District									
Other Long-Term Indebtedness Building	Library Services	1972	2004	1,000,000	1,000,000	65,000	145,000	—	—
Lease Obligations	Library Services	—	—	—	—	—	—	—	317,590
Placer County Water Agency Revenue Bonds									
Electric Utility	Electric Enterprise	1963	2013	140,000,000	140,000,000	3,045,000	41,550,000	—	—
General Obligation Bonds									
Water Utility	Water Enterprise	1975	2005	3,865,000	3,865,000	225,000	755,000	—	—
Certificates of Participation									
Water Utility 1993	Water Enterprise	1993	2023	15,680,000	15,680,000	355,000	15,010,000	—	—
Water Utility 1995	Water Enterprise	1995	2025	7,000,000	7,000,000	135,000	6,215,000	—	—
Water Utility 1999	Water Enterprise	1999	2026	32,255,000	32,255,000	—	31,965,000	—	—
Special Assessment Act Mello-Roos	Water Enterprise	—	—	—	—	2,515	36,970	—	—
Time Warrants	Water Enterprise	—	—	—	—	107,567	883,628	—	—
United States	Water Enterprise	—	—	—	—	—	—	202,287	—
State Of California	Water Enterprise	—	—	—	—	—	—	5,016,680	—
Placer Foothills Consolidated Fire Protection District									
Other Long-Term Indebtedness									
Fire Engine	Fire Protection	2000	2004	265,000	265,000	167,023	—	—	—
Fire Truck	Fire Protection	2002	2007	525,628	525,628	96,873	428,755	—	—
Placer Hills Fire Protection District									
Other Long-Term Indebtedness Equipment Contract	Fire Protection	1999	2004	101,716	101,716	21,296	22,347	—	—
Plainview Water District									
United States	Water Enterprise	—	—	—	—	—	—	27,238	—
Planada Community Services District									
United States	Water Enterprise	—	—	—	—	—	—	74,997	—
	Waste Disposal Enterprise	—	—	—	—	—	—	248,000	—
Pleasant Hill Recreation and Park District									
Certificates of Participation									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Pleasant Hill Recreation and Park District — (continued)									
Land Purchase, Improvements	Recreation and Park	2000	2030	\$ 1,285,000	\$ 1,285,000	\$ 20,000	\$ 1,225,000	\$ —	\$ —
Purchase Park	Recreation and Park	1997	2027	1,895,000	1,895,000	35,000	1,705,000	—	—
Other Long-Term Indebtedness									
Community Center Improvements	Financing or Constructing Facilities	2002	2009	300,000	300,000	—	—	—	—
Community Center Improvements	Recreation and Park	2002	2009	300,000	300,000	36,567	263,433	—	—
Purchase Community Center	Recreation and Park	1994	2005	650,000	650,000	76,216	162,133	—	—
Renovation of Pool	Recreation and Park	2002	2011	125,000	125,000	12,500	100,000	—	—
Renovation of Pool	Financing or Constructing Facilities	2002	2011	125,000	125,000	—	—	—	—
Pleasant Valley County Water District									
Other Long-Term Indebtedness									
Refund COP	Water Enterprise	2002	2015	1,110,405	1,110,405	37,133	1,073,272	—	—
Refund of COP	Water Enterprise	1958	2005	6,740,000	6,740,000	—	—	—	—
Pleasant Valley Recreation and Park District									
Other Long-Term Indebtedness									
Retirement Payable	Recreation and Park	2002	2004	56,673	56,673	—	56,673	—	—
Pleasanton Joint Powers Financing Authority									
Revenue Bonds									
Refinance Assessment Bonds	Financing or Constructing Facilities	1993	2017	246,925,000	246,925,000	11,520,000	—	—	—
Refinance COPs	Financing or Constructing Facilities	1994	2014	20,740,000	20,740,000	1,210,000	11,830,000	—	—
Certificates of Participation									
Senior Center Project	Financing or Constructing Facilities	1991	2011	5,570,000	5,570,000	3,705,000	—	—	—
Special Assessment Act									
Other	Financing or Constructing Facilities	—	—	—	—	—	132,200,000	—	—
Plumas Eureka Community Services District									
Certificates of Participation									
Capital Improvements	Waste Disposal Enterprise	1996	2021	575,000	575,000	15,000	505,000	—	—
Plumas Hospital District									
Other Long-Term Indebtedness									
Clinic Building Loan	Hospital Enterprise	1998	2008	922,040	922,040	90,251	493,120	—	—
Clinic Building Loan - OFM	Hospital Enterprise	2002	2007	750,000	750,000	111,765	638,235	—	—
Pomona Public Finance Authority									
Revenue Bonds									
Construct City Water System	Financing or Constructing Facilities	1999	2029	27,615,000	27,615,000	330,000	26,485,000	—	—
Construct Sewer Project	Financing or Constructing Facilities	1996	2025	11,470,000	11,470,000	10,370,000	—	—	—
Redevelopment Activities	Financing or Constructing Facilities	2001	2033	40,000,000	39,165,000	95,000	38,680,000	—	—
Refund 1990 Series J	Financing or Constructing Facilities	1995	2015	18,395,000	18,395,000	695,000	13,705,000	—	—
Refund 1991 Series K	Financing or Constructing Facilities	1993	2020	70,000,000	57,075,000	865,000	21,610,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Pomona Public Finance Authority — (continued)									
Refund 1992, Improvements	Financing or Constructing Facilities	1999	2029	\$ 26,555,000	\$ 26,555,000	\$ 500,000	\$ 24,645,000	\$ —	\$ —
Refund 1994	Financing or Constructing Facilities	1998	2030	52,335,000	52,335,000	105,000	51,600,000	—	—
Refund Series Q/Sewer	Financing or Constructing Facilities	2002	2042	16,500,000	15,205,000	420,000	14,785,000	—	—
Certificates of Participation									
Lease Financing	Financing or Constructing Facilities	2000	2024	3,500,000	3,295,000	75,000	3,220,000	—	—
Lease Financing	Financing or Constructing Facilities	2001	2032	4,700,000	4,700,000	—	4,700,000	—	—
Ponderosa Community Services District									
Other Long-Term Indebtedness									
Acquire Property	Streets and Roads - Construction and Maintenance	1991	2031	90,000	90,000	41,089	40,362	—	—
Poplar Community Service District									
General Obligation Bonds									
Sewer Construction	Waste Disposal Enterprise	1993	2031	642,000	642,000	9,000	577,000	—	—
Water System	Water Enterprise	1978	2018	381,000	315,627	10,318	231,818	—	—
Port San Luis Harbor District									
State Of California	Harbor and Port Enterprise	—	—	—	—	—	—	116,610	—
Porter Vista Public Utility District									
Revenue Bonds									
Sewer Improvement	Waste Disposal Enterprise	1978	2018	1,300,000	1,300,000	35,000	795,000	—	—
Porterville Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	16,745	—
Porterville Schools Improvement Corporation									
Certificates of Participation									
Land	Financing or Constructing Facilities	2002	2017	6,910,000	6,910,000	325,000	6,585,000	—	—
Acquisition/Construction									
Princeton - Codora - Glenn Irrigation District									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1999	2009	451,681	451,681	—	431,733	—	—
Princeton Water Works District (Colusa)									
Revenue Bonds									
Residential Water System	Water Enterprise	1983	2023	168,500	168,500	3,000	126,000	—	—
Sewer Treatment System	Waste Disposal Enterprise	1968	2008	110,000	110,000	4,000	20,000	—	—
Provident Irrigation District									
Other Long-Term Indebtedness									
Bureau of Reclamation O and M	Water Enterprise	1999	2005	69,731	69,731	16,514	—	—	—
Purchase Excavator	Water Enterprise	1998	2002	159,065	159,065	91,810	—	—	—
Purissima Hills Water District									
Lease Obligations	Water Enterprise	—	—	—	—	—	—	—	10,500
Quartz Hill Water District									
Special Assessment Act									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Quartz Hill Water District — (continued)									
Mello-Roos	Water Enterprise	—	—	\$ —	\$ —	\$ 2,500,000	\$ —	\$ —	\$ —
Quincy Community Services District									
Certificates of Participation									
Water System Improvements	Water Enterprise	1998	2031	1,285,000	1,285,000	14,400	1,230,900	—	—
Other Long-Term Indebtedness									
Geothermal Loop System	Waste Disposal Enterprise	1999	2029	6,567	6,567	215	5,491	—	—
Safe Drinking Water	Water Enterprise	1998	2013	549,672	549,672	25,552	362,573	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	320,000	—
Rag Gulch Water District									
Other Long-Term Indebtedness									
Equipment Financing	Water Enterprise	2000	2010	68,771	68,771	2,934	60,382	—	—
Rainbow Municipal Water District									
General Obligation Bonds									
Water System Improvements	Water Enterprise	1992	2004	318,000	318,000	310,000	330,000	—	—
Certificates of Participation									
Water System Improvements	Water Enterprise	1993	2008	4,170,000	4,170,000	375,000	2,760,000	—	—
Rains Creek Water District									
Time Warrants	Water Enterprise	—	—	—	—	2,900	17,400	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	488,803	—
Ramona Municipal Water District									
Other Long-Term Indebtedness									
Digital Copier	Water Enterprise	1998	2004	23,058	23,058	5,841	6,907	—	—
Improvements	Water Enterprise	1998	2004	69,733	69,733	—	51,883	—	—
New Vehicle	Water Enterprise	1998	2004	132,795	132,795	69,609	—	—	—
Purchase Ambulances	Water Enterprise	1998	2005	190,000	190,000	114,000	—	—	—
Purchase New Vehicle	Water Enterprise	2001	2006	100,350	100,350	81,471	—	—	—
Purchase Vehicles	Water Enterprise	2002	2007	75,000	75,000	13,701	57,936	—	—
Water System Improvements	Water Enterprise	1998	2010	4,920,000	4,920,000	—	4,920,000	—	—
Water System Improvements	Water Enterprise	2001	2010	9,163,234	9,163,234	1,575,056	5,009,124	—	—
Special Assessment Act									
Other	Waste Disposal Enterprise	—	—	—	—	125,000	2,960,000	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	1,195,011	—
Rancho California Water District									
Revenue Bonds									
Facility Improvements	Water Enterprise	1998	2029	46,000,000	46,000,000	46,000,000	—	—	—
Refunding	Water Enterprise	1995	2015	46,585,000	46,585,000	1,695,000	35,195,000	—	—
Refunding	Water Enterprise	1993	2016	48,710,000	48,710,000	32,615,000	—	—	—
Refunding	Water Enterprise	2001	2012	19,170,000	19,170,000	1,230,000	16,520,000	—	—
Refunding	Water Enterprise	1992	2003	41,810,000	41,810,000	1,585,000	1,680,000	—	—
Refunding	Water Enterprise	1994	2019	91,959,000	91,959,000	500,000	50,795,000	—	—
Refunding/System Improvements	Water Enterprise	2001	2031	66,280,000	66,280,000	—	66,280,000	—	—
Refunding/System Improvements <sup>1</sup>	Water Enterprise	2002	2029	77,095,000	77,095,000	—	77,095,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Rancho California Water District — (continued) System Improvements	Water Enterprise	1991	2022	\$ 92,554,290	\$ 92,554,290	\$ 2,725,000	\$ 9,204,290	\$ —	\$ —
Rancho Murieta Community Services District Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	985,000	4,760,000	—	—
Rancho Simi Recreation and Park District Other Long-Term Indebtedness Improvements	Recreation and Park	1996	2001	2,000,000	2,000,000	80,000	680,000	—	—
Rancho Simi Recreation and Park District Public Facilities Corporation Certificates of Participation Construction	Financing or Constructing Facilities	1993	2012	1,995,000	1,995,000	100,000	1,235,000	—	—
Rand Communities Water District General Obligation Bonds System Improvements	Water Enterprise	1972	2013	56,000	56,000	3,151	1,736	—	—
System Improvements	Water Enterprise	1970	2013	330,000	330,000	12,000	175,753	—	—
Reclamation District No. 1004 Other Long-Term Indebtedness Backhoe Purchase	Water Enterprise	2000	2005	58,819	58,819	11,432	33,470	—	—
Water Utility	Water Enterprise	1997	2010	575,538	575,538	—	717,711	—	—
Reclamation District No. 108 Other Long-Term Indebtedness Bureau of Reclamation	Land Reclamation and Levee Maintenance	—	—	1,301,510	1,301,510	—	1,301,510	—	—
Capital Leases	Land Reclamation and Levee Maintenance	1998	2004	542,821	542,821	65,714	11,570	—	—
Water Utility	Water Enterprise	—	—	1,264,818	1,264,818	—	—	—	—
Reclamation District No. 150 Other Long-Term Indebtedness Upgrade/Replace Pumps	Land Reclamation and Levee Maintenance	1999	2009	240,500	240,500	29,326	164,768	—	—
Reclamation District No. 2026 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	681,000	—	—	—
Reclamation District No. 2028 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	125,000	—	—	—
Reclamation District No. 2029 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—	58,000	218,000	—	—
Reclamation District No. 2035 General Obligation Bonds Plant and Equipment	Flood Control and Water Conservation	1965	2014	1,500,000	1,500,000	49,000	540,000	—	—
Reclamation District No. 2037 Time Warrants									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Reclamation District No. 407 — (continued)	Land Reclamation and Levee Maintenance	—	—	\$ —	\$ —	\$ 40,000	\$ 60,000	\$ —	\$ —
Reclamation District No. 548 Other Long-Term Indebtedness automobile	Land Reclamation and Levee Maintenance	2003	2006	24,953	24,953	—	24,953	—	—
Reclamation District No. 551 Other Long-Term Indebtedness Drainage Plant Rehabilitation	Flood Control and Water Conservation	1999	2009	863,502	863,502	64,449	373,706	—	—
Vehicle Purchase	Flood Control and Water Conservation	2002	2005	24,713	24,713	8,238	16,475	—	—
Reclamation District No. 563 Time Warrants	Land Reclamation and Levee Maintenance	—	—	—	—		85,000	—	—
Reclamation District No. 756 Time Warrants	Drainage and Drainage Maintenance	—	—	—	—	200,000	—	—	—
Reclamation District No. 784 Other Long-Term Indebtedness Deferred Maintenance Projects	Drainage and Drainage Maintenance	1996	2027	2,000,000	2,000,000	19,690	559,420	—	—
Emergency Flood Expenses	Drainage and Drainage Maintenance	1997	2007	850,000	850,000	2,624	—	—	—
Ford F350 Diesel	Drainage and Drainage Maintenance	2002	2005	19,966	19,966	—	19,966	—	—
Truck 2001	Drainage and Drainage Maintenance	2001	2005	26,808	26,808	4,799	16,053	—	—
Reclamation District No. 833 Other Long-Term Indebtedness Lease of Excavator	Land Reclamation and Levee Maintenance	1997	2003	30,280	30,280	1,727	—	—	—
Reclamation District No. 999 General Obligation Bonds Pumps	Drainage and Drainage Maintenance	1989	2009	500,000	500,000	26,473	216,473	—	—
Other Long-Term Indebtedness Equipment/Purchase Agreement	Drainage and Drainage Maintenance	2001	2003	83,300	83,300	30,024	28,276	—	—
Pump Installation	Drainage and Drainage Maintenance	1999	2003	150,000	150,000	58,157	—	—	—
Redding Joint Powers Financing Authority Revenue Bonds									
Construct Civic Center	Financing or Constructing Facilities	1997	2026	11,425,000	11,425,000	225,000	10,200,000	—	—
Corporation Yard	Financing or Constructing Facilities	1993	2023	32,325,000	32,325,000	4,660,000	23,200,000	—	—
Police and Other Facilities	Financing or Constructing Facilities	1993	2023	3,470,000	3,470,000	3,020,000	—	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Rescue District Facilities Corporation — (continued) Improvements	Financing or Constructing Facilities	2001	2026	\$ 16,605,000	\$ 16,605,000	\$ 415,000	\$ 15,485,000	\$ —	\$ —
Resort Improvement District No. 1 Other Long-Term Indebtedness Tractor State Of California	Waste Disposal Enterprise	1996	2003	11,265	11,265	2,708	—	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	1,162,266	—
Rialto Nonprofit Public Building Corporation Certificates of Participation Refunding	Financing or Constructing Facilities	1997	2022	7,420,000	7,420,000	450,000	4,970,000	—	—
Wastewater Refunding	Financing or Constructing Facilities	1993	2009	14,235,000	14,235,000	7,125,000	—	—	—
Rialto Public Financing Authority Revenue Bonds Refunding	Financing or Constructing Facilities	1998	2027	26,725,000	26,725,000	95,000	4,070,000	—	—
Refunding	Financing or Constructing Facilities	1998	2027	22,300,000	22,300,000	22,300,000	—	—	—
Richgrove Community Services District Other Long-Term Indebtedness Construct Collection System	Waste Disposal Enterprise	1985	2025	379,000	379,000	7,642	303,893	—	—
Safe Water Standard Project	Water Enterprise	1980	2017	203,528	203,528	5,762	137,107	—	—
Richmond Joint Powers Financing Authority Revenue Bonds									
Capital Improvements	Financing or Constructing Facilities	1996	2016	6,500,000	6,500,000	235,000	5,250,000	—	—
Capital Improvements	Financing or Constructing Facilities	2000	2029	31,515,000	31,515,000	170,000	31,085,000	—	—
Capital Improvements	Financing or Constructing Facilities	1995	2013	22,655,000	22,655,000	865,000	11,570,000	—	—
Refund 1994 Bonds	Financing or Constructing Facilities	1999	2009	10,955,000	10,955,000	1,000,000	8,023,027	—	—
Street Stormwater Improvements	Financing or Constructing Facilities	2001	2031	29,205,000	29,205,000	450,000	27,960,000	—	—
Richmond Municipal Sewer District No. 1 State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	43,358,423	—
Richvale Sanitary District (Butte) General Obligation Bonds Waste Handling Facility	Waste Disposal Enterprise	1979	2005	50,000	50,000	2,000	4,000	—	—
Ridgewood Acres Community Services District Other Long-Term Indebtedness Water Tank	Water Enterprise	1978	2008	33,581	33,581	1,435	7,848	—	—
Rim of the World Recreation and Park District Other Long-Term Indebtedness Building Purchase	Recreation and Park	2000	2006	828,320	828,320	70,220	733,100	—	—
Rincon Del Diablo Municipal Water District Revenue Bonds Refunding	Water Enterprise	1998	2015	4,095,000	4,095,000	189,517	3,086,987	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Rio Linda-Elverta Community Water District Revenue Bonds									
Refinance and Other Projects	Water Enterprise	2003	2034	\$ 3,970,000	\$ 3,970,000	\$ —	\$ 3,970,000	\$ —	\$ —
Certificates of Participation									
Water System Improvements	Water Enterprise	1994	2024	4,990,000	4,990,000	4,520,000	—	—	—
Ripon Consolidated Fire Protection District Certificates of Participation									
Fire Station	Fire Protection	1997	2011	665,000	665,000	40,000	480,000	—	—
River City Regional Stadium Financing Authority Revenue Bonds									
Public Building	Financing or Constructing Facilities	1999	2030	39,990,000	39,990,000	425,000	39,170,000	—	—
River Highlands Community Service District Special Assessment Act									
1915 Act Bonds	Local and Regional Planning or Development	—	—	—	—	170,000	3,095,000	—	—
River Pines Public Utility District Other Long-Term Indebtedness									
New Well	Water Enterprise	2003	2024	190,000	68,853	—	68,853	—	—
Purchase Truck	Water Enterprise	2003	2008	13,743	13,743	1,866	11,877	—	—
Water System	Water Enterprise	2003	2013	127,974	127,974	5,990	121,984	—	—
Water Utility	Water Enterprise	1983	2013	144,749	144,749	—	—	—	—
Riverdale Public Utility District Other Long-Term Indebtedness									
Waste Disposal	Waste Disposal Enterprise	1994	2018	295,000	295,000	10,000	225,000	—	—
United States	Water Enterprise	—	—	—	—	—	—	204,208	—
Riverside - San Bernardino Housing and Finance Agency Revenue Bonds									
Purchase Mortgage Backed Sec	Financing or Constructing Facilities	2000	2006	80,000,000	71,700,000	—	71,700,000	—	—
Riverside County Board of Education Service Center Building Corporation									
Certificates of Participation									
Acquisition and Construction	Financing or Constructing Facilities	1993	2014	5,625,000	5,625,000	220,000	3,775,000	—	—
Acquisition and Construction	Financing or Constructing Facilities	1992	2013	19,152,115	19,152,115	281,541	10,685,574	—	—
Riverside County Flood Control and Water Conservation General Obligation Bonds									
Flood Control	Flood Control and Water Conservation	1992	2002	4,750,000	4,750,000	590,000	—	—	—
Flood Control	Flood Control and Water Conservation	1995	2005	1,805,000	1,805,000	285,000	930,000	—	—
Special Assessment Act									
Other	Flood Control and Water Conservation	—	—	—	—	525,000	7,790,000	—	—
Riverside County Public Financing Authority Revenue Bonds									
Redevelopment Capital Project	Financing or Constructing Facilities	1997	2033	69,625,000	69,625,000	855,000	65,670,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Riverside County Public Financing Authority — (continued)									
State Appellate Court	Financing or Constructing Facilities	1997	2022	\$ 13,470,000	\$ 13,470,000	\$ 355,000	\$ 12,140,000	\$ —	\$ —
Riverside Public Financing Authority									
Revenue Bonds									
Redevelopment Projects	Financing or Constructing Facilities	1994	2025	12,090,000	12,090,000	225,000	10,435,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1991	2018	13,285,000	13,285,000	20,000	595,000	—	—
Special Assessment Act Mello-Roos	Financing or Constructing Facilities	—	—	—	—	1,425,000	16,925,000	—	—
Riverside Transit Agency									
Certificates of Participation									
Purchase 57 CNG Buses	Transit Enterprise	2000	2013	20,710,000	20,710,000	—	—	—	—
Refunding of COP on Purchase 57 CNG Buses	Transit Enterprise	2003	2013	18,920,000	18,920,000	—	18,920,000	—	—
Rodeo-Hercules Fire Protection District									
Other Long-Term Indebtedness									
Capital Lease of Building	Fire Protection	2000	2006	598,000	598,000	136,213	305,510	—	—
Rohnert Park Housing Financing Authority									
Revenue Bonds									
Purchase Mobile Home Park	Financing or Constructing Facilities	1995	2010	15,375,000	15,375,000	276,902	12,954,303	—	—
Rosamond Community Services District									
General Obligation Bonds									
General Improvements	Water Enterprise	1968	2018	350,000	350,000	20,000	20,000	—	—
General Improvements	Waste Disposal Enterprise	1968	2018	725,000	725,000	45,000	50,000	—	—
Other Long-Term Indebtedness									
Construction of Admin Office	Water Enterprise	2002	2015	2,000,000	2,000,000	—	2,000,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	245,109	32,563,874	—	—
Rosedale-Rio Bravo Water Storage District									
General Obligation Bonds									
Imported Water System	Water Enterprise	1974	2005	1,800,000	1,800,000	105,000	485,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	298,245	—
Roseville Finance Authority									
Revenue Bonds									
Northeast CFD 1, 2	Financing or Constructing Facilities	1998	2021	32,715,000	32,715,000	2,180,000	24,605,000	—	—
Certificates of Participation									
Electric Substation	Electric Enterprise	1997	2017	21,630,000	21,630,000	4,560,000	1,215,000	—	—
Electric Substation	Electric Enterprise	1999	2024	21,630,000	21,630,000	18,130,000	3,075,000	—	—
Electric Substation	Electric Enterprise	2002	2024	40,385,000	40,385,000	120,000	40,265,000	—	—
Golf Course	Recreation and Park	1993	2023	9,325,000	9,325,000	200,000	8,185,000	—	—
Public Facility	Financing or Constructing Facilities	1993	2020	23,970,000	23,970,000	650,000	18,755,000	—	—
Water Utility	Financing or Constructing Facilities	1997	2018	33,000,000	33,000,000	1,175,000	28,575,000	—	—
Ross Valley Fire Service									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Russian River County Water District — (continued) 1915 Act Bonds	Water Enterprise	—	—	\$ —	\$ —	\$ 56,500	\$ 3,692,181	\$ —	\$ —
Russian River Fire Protection District Other Long-Term Indebtedness Remodel Fire Station	Fire Protection	1995	2012	383,950	383,950	57,803	297,029	—	—
Sacramento Area Flood Control Agency Special Assessment Act Other	Flood Control and Water Conservation	—	—	—	—	1,045,000	46,500,000	—	—
Sacramento City Financing Authority Revenue Bonds									
Cal EPA Office Construction	Financing or Constructing Facilities	1998	2017	196,615,000	196,615,000	5,600,000	180,450,000	—	—
City Hall and Redevelopment	Financing or Constructing Facilities	2002	2032	160,475,000	160,475,000	—	160,475,000	—	—
Convention Center Hotel	Financing or Constructing Facilities	1999	2030	92,800,000	92,800,000	—	92,800,000	—	—
Office Building Construction	Financing or Constructing Facilities	1960	2003	25,000,000	12,240,000	495,000	—	—	—
Office Building Construction	Financing or Constructing Facilities	1993	2023	225,905,000	225,905,000	6,034,000	179,720,000	—	—
Office Building Construction	Financing or Constructing Facilities	1995	2025	14,165,000	14,165,000	1,060,000	7,685,000	—	—
Office Building Construction	Financing or Constructing Facilities	1996	2026	7,290,000	7,290,000	—	—	—	—
Office Building Construction	Financing or Constructing Facilities	1997	2032	73,725,000	73,725,000	295,000	73,105,000	—	—
Office Building Construction	Financing or Constructing Facilities	1991	2006	148,655,000	9,845,000	1,075,000	5,050,000	—	—
Refund Public Facilities Bonds	Financing or Constructing Facilities	2002	2012	46,265,000	46,265,000	4,475,000	41,790,000	—	—
Certificates of Participation Office Building Construction	Financing or Constructing Facilities	1991	2021	76,905,000	76,905,000	—	—	—	—
Special Assessment Act 1911 Act Bonds	Financing or Constructing Facilities	—	—	—	—	199,214	1,067,333	—	—
1915 Act Bonds	Financing or Constructing Facilities	—	—	—	—	3,814,007	36,801,640	—	—
Mello-Roos	Financing or Constructing Facilities	—	—	—	—	1,605,000	94,965,000	—	—
Sacramento Cogeneration Authority Revenue Bonds									
Construction	Electric Enterprise	1998	2021	86,135,000	86,135,000	—	76,600,000	—	—
Refund Bonds	Electric Enterprise	1995	2021	163,600,000	163,600,000	3,900,000	29,200,000	—	—
Sacramento County Public Facilities Corporation Certificates of Participation Equipment	Financing or Constructing Facilities	1990	2020	105,750,000	105,750,000	2,645,000	87,305,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1999	2019	15,960,000	15,960,000	790,000	13,915,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sacramento County Public Facilities Corporation — (continued)									
Structures and Improvements	Financing or Constructing Facilities	1997	2027	\$ 168,665,000	\$ 168,665,000	\$ 3,220,000	\$ 149,755,000	\$ —	\$ —
Structures and Improvements	Financing or Constructing Facilities	1998	2015	12,565,000	12,565,000	640,000	10,155,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2034	36,150,000	36,150,000	—	36,150,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2023	15,230,000	15,230,000	—	15,230,000	—	—
Structures and Improvements	Financing or Constructing Facilities	2003	2015	43,790,000	43,790,000	—	43,790,000	—	—
Structures and Improvements	Financing or Constructing Facilities	1993	2015	61,565,000	61,565,000	47,180,000	—	—	—
Structures, Improvements	Financing or Constructing Facilities	2002	2012	5,265,000	5,265,000	85,000	5,180,000	—	—
Sacramento County Sanitation Districts Financing Authority									
Revenue Bonds									
Financing of New Construction	Financing or Constructing Facilities	2000	2030	52,000,000	52,000,000	830,000	51,170,000	—	—
Refunding and Construction	Financing or Constructing Facilities	2000	2027	560,000,000	499,175,000	8,995,000	475,420,000	—	—
Refunding and New Construction	Financing or Constructing Facilities	2001	2027	124,010,000	124,010,000	—	124,010,000	—	—
Sacramento County Water Agency									
Revenue Bonds									
Acquisition and Construction	Drainage and Drainage Maintenance	2003	2034	53,624,431	53,624,431	—	53,624,431	—	—
Other Long-Term Indebtedness									
Reimbursement Agreement 627	Drainage and Drainage Maintenance	1999	2004	2,941,101	2,941,101	2,053,129	—	—	—
State Revolving Fund Loan	Drainage and Drainage Maintenance	1995	2015	1,489,670	1,489,670	258,239	1,231,431	—	—
Surface Water Treat/Delivery	Drainage and Drainage Maintenance	2003	2009	2,922,815	2,922,815	—	2,922,815	—	—
Sacramento Groundwater Authority									
Other Long-Term Indebtedness									
Copy Machine	Local and Regional Planning or Development	1999	2004	8,246	8,246	2,218	—	—	—
Sacramento Metropolitan Air Quality Management District									
Certificates of Participation									
Purchase 12th Street Property	Financing or Constructing Facilities	2002	2026	5,835,000	5,835,000	—	—	—	—
Purchase 12th Street Property	Air Pollution Control	2002	2026	5,835,000	5,835,000	—	5,835,000	—	—
Sacramento Municipal Utility District									
Revenue Bonds									
Construct Cogeneration Plant	Electric Enterprise	1993	2009	142,700,000	142,700,000	—	30,800,000	—	—
Construct Cogeneration Plant	Electric Enterprise	1995	2022	316,400,000	316,400,000	7,400,000	169,100,000	—	—
Refunding	Electric Enterprise	2001	2024	90,450,000	90,450,000	—	90,450,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sacramento Municipal Utility District — (continued)									
Refunding	Electric Enterprise	2002	2028	\$ 137,830,000	\$ 137,830,000	\$ —	\$ 137,830,000	\$ —	\$ —
Refunding	Electric Enterprise	2002	2018	269,100,000	269,100,000	—	269,100,000	—	—
Refunding	Electric Enterprise	1985	2010	491,495,000	491,495,000	—	24,575,000	—	—
Refunding	Electric Enterprise	1998	2021	187,260,000	187,260,000	1,885,000	132,690,000	—	—
Refunding/Reimb Cap Exp	Electric Enterprise	2001	2028	288,160,000	288,160,000	—	288,160,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1999	2028	82,580,000	82,580,000	—	82,580,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1997	2024	374,490,000	374,490,000	—	314,680,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1994	2024	140,930,000	140,930,000	2,375,000	20,785,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1992	2022	678,055,000	678,055,000	349,755,000	18,395,000	—	—
Refunding/Reimburse Cap Exp	Electric Enterprise	1993	2022	901,885,000	901,885,000	56,715,000	554,580,000	—	—
Reimburse Cap Exp	Electric Enterprise	1996	2024	83,000,000	83,000,000	—	69,445,000	—	—
Sacramento Power Authority									
Revenue Bonds									
Construction	Electric Enterprise	1995	2022	152,800,000	152,800,000	3,500,000	139,900,000	—	—
Sacramento Regional County Sanitary (Sacramento)									
Revenue Bonds									
Refunding	Waste Disposal Enterprise	2001	2027	124,010,000	124,010,000	—	124,010,000	—	—
Refunding and New Construction	Waste Disposal Enterprise	2000	2027	560,000,000	499,175,000	8,995,000	475,420,000	—	—
General Obligation Bonds									
Waste Disposal	Waste Disposal Enterprise	1998	2006	40,000,000	35,765,000	4,355,000	17,590,000	—	—
Sacramento Regional Transit System									
General Obligation Bonds									
Transit	Transit Enterprise	1992	2005	32,440,000	32,440,000	2,700,000	5,400,000	—	—
Other Long-Term Indebtedness									
Transit	Transit Enterprise	1992	—	3,689,862	3,689,862	—	5,460,000	—	—
Sacramento Suburban Water District									
General Obligation Bonds									
Water Utility	Water Enterprise	1961	2004	1,050,000	1,050,000	70,000	155,000	—	—
Certificates of Participation									
Cost of Water System	Water Enterprise	1997	2027	45,000,000	45,000,000	870,000	42,490,000	—	—
Pipeline Construction	Water Enterprise	2001	2022	16,075,000	16,075,000	—	16,075,000	—	—
Water Transmission Pipeline	Water Enterprise	1996	2018	24,880,000	24,880,000	880,000	21,565,000	—	—
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	1986	2006	3,500,000	3,500,000	206,882	895,771	—	—
Sacramento-Yolo Port District									
Revenue Bonds									
Defeasance	Harbor and Port Enterprise	2001	2011	13,165,000	13,165,000	560,065	12,196,136	—	—
Other Long-Term Indebtedness									
Capital Acquisitions	Harbor and Port Enterprise	2001	2031	4,184,806	3,585,669	239,322	3,565,340	—	—
Capital Acquisitions	Harbor and Port Enterprise	2000	2008	1,047,402	1,047,402	20,372	—	—	—
Capital Acquisitions	Harbor and Port Enterprise	1988	2005	900,000	259,643	—	114,420	—	—
Capital Acquisitions	Harbor and Port Enterprise	2003	2014	550,000	550,000	—	512,773	—	—
Salinas Valley Memorial Hospital District									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Salinas Valley Memorial Hospital District — (continued)									
Other Long-Term Indebtedness									
Fund Subsidiary Acquisition	Hospital Enterprise	2003	2008	\$ 976,833	\$ 976,833	\$ 119,482	\$ 857,351	\$ —	\$ —
Fund Subsidiary Acquisition	Hospital Enterprise	2003	2010	5,000,000	5,000,000	352,969	4,647,031	—	—
Fund Subsidiary Construction	Hospital Enterprise	2000	2003	800,000	800,000	693,334	—	—	—
Purchase Property	Hospital Enterprise	2002	2012	4,300,000	4,300,000	352,709	965,272	—	—
Purchase Property	Hospital Enterprise	1993	2003	300,000	300,000	23,885	—	—	—
Purchase Property	Hospital Enterprise	2002	2012	7,500,000	7,500,000	773,001	5,497,830	—	—
Salyer Community Service District									
Other Long-Term Indebtedness									
Rescue Vehicle	Fire Protection	1998	2004	30,000	30,000	5,351	—	—	—
Vehicle	Ambulance Service	2002	2013	10,000	10,000	1,639	8,361	—	—
San Andreas Sanitary District (Calaveras)									
Revenue Bonds									
System Improvements	Waste Disposal Enterprise	1969	2009	117,500	117,500	4,500	30,000	—	—
Treatment Plant Improvements	Waste Disposal Enterprise	1983	2022	80,000	80,000	2,000	56,000	—	—
San Ardo Water District									
United States	Waste Disposal Enterprise	—	—	—	—	—	—	29,500	—
San Benito County Water District									
Certificates of Participation									
Refinance U.S. Bureau Loan	Water Enterprise	1988	2008	5,900,000	5,900,000	425,000	2,875,000	—	—
San Benito Health Care District									
Revenue Bonds									
Building Improvements	Hospital Enterprise	1998	2028	17,865,000	17,865,000	405,000	16,490,000	—	—
General Obligation Bonds									
Building Improvements	Hospital Enterprise	1978	2003	1,720,000	1,720,000	135,000	—	—	—
Other Long-Term Indebtedness									
Equipment Purchases	Hospital Enterprise	1997	2004	726,946	726,946	129,468	204,195	—	—
Skilled Nursing Facility	Hospital Enterprise	2003	2017	1,400,000	1,400,000	33,882	1,366,118	—	—
San Bernardino County Financing Authority									
Revenue Bonds									
Purchase Assessment Bond	Financing or Constructing Facilities	1994	2017	22,540,000	22,540,000	925,000	8,415,000	—	—
Purchase Pension Bond	Financing or Constructing Facilities	1995	2022	899,715,000	899,715,000	12,415,000	852,530,000	—	—
San Bernardino County Flood Control District									
Other Long-Term Indebtedness									
Construction of San Savaine	Flood Control and Water Conservation	2002	2005	1,200,000	1,200,000	600,000	165,000	—	—
Equipment Lease	Flood Control and Water Conservation	2001	2002	227,393	227,393	41,728	69,939	—	—
Special Assessment Act									
1915 Act Bonds	Flood Control and Water Conservation	—	—	—	—	—	360,000	—	—
United States	Flood Control and Water Conservation	—	—	—	—	—	—	17,361,512	—
San Bernardino Joint Powers Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Bernardino Joint Powers Authority — (continued)									
Revenue Bonds									
Financing of State Building	Financing or Constructing Facilities	1995	2020	\$ 63,755,000	\$ 63,755,000	\$ 1,825,000	\$ 55,380,000	\$ —	\$ —
San Bernardino Mountains Community Hospital District									
Certificates of Participation									
Refund 1991, Improvements	Hospital Enterprise	1998	2015	5,340,000	5,340,000	48,299	4,406,456	—	—
Other Long-Term Indebtedness									
General Expenses	Hospital Enterprise	2000	2005	62,724	62,724	—	25,287	—	—
San Bernardino Public Safety Authority									
Certificates of Participation									
Refund 1992 COP	Financing or Constructing Facilities	1998	2017	36,230,000	36,230,000	1,575,000	33,150,000	—	—
San Bernardino Valley Municipal Water District									
Other Long-Term Indebtedness									
Purchase Land and Buildings	Financing or Constructing Facilities	2001	2004	3,000,000	3,000,000	1,824,813	877,484	—	—
San Buenaventura Public Facilities Financing Authority									
Certificates of Participation									
Construction of Facilities	Financing or Constructing Facilities	2001	2031	16,345,000	16,345,000	210,000	16,135,000	—	—
Construction Of Facilities	Financing or Constructing Facilities	2002	2032	15,930,000	15,930,000	—	15,930,000	—	—
Refunding of Prior Debt	Financing or Constructing Facilities	1993	2017	24,665,000	24,665,000	19,980,000	—	—	—
Refunding of Prior Debt	Financing or Constructing Facilities	2001	2017	2,925,000	2,925,000	145,000	2,780,000	—	—
Refunding Of Prior Debt	Financing or Constructing Facilities	2002	2018	19,765,000	19,765,000	255,000	19,510,000	—	—
San Diego Convention Center Corporation, Inc.									
Other Long-Term Indebtedness									
Governmental Services	Governmental Services	1999	2024	10,000,000	10,000,000	1,000,000	7,500,000	—	—
San Diego County Capital Asset Leasing Corporation									
Certificates of Participation									
1993 MR-Refunding	Financing or Constructing Facilities	1993	2012	203,400,000	203,400,000	12,770,000	100,175,000	—	—
1993 Structures and Imp	Financing or Constructing Facilities	1993	2013	7,640,000	7,640,000	335,000	5,080,000	—	—
1993 Vista-Refunding	Financing or Constructing Facilities	1993	2007	26,085,000	26,085,000	2,230,000	10,065,000	—	—
1996 Communication System	Financing or Constructing Facilities	1996	2018	52,230,000	52,230,000	3,850,000	37,780,000	—	—
1996 N/E-Structures and Imp	Financing or Constructing Facilities	1996	2019	37,690,000	37,690,000	1,205,000	33,170,000	—	—
1997 Central Jail	Financing or Constructing Facilities	1997	2025	80,675,000	80,675,000	1,955,000	71,790,000	—	—
1997 MR-Refunding	Financing or Constructing Facilities	1997	2004	28,035,000	28,035,000	4,955,000	3,430,000	—	—
1998 Downtown Refunding	Financing or Constructing Facilities	1999	2023	73,115,000	73,115,000	2,640,000	60,475,000	—	—
1999 East Mesa Refunding	Financing or Constructing Facilities	1999	2009	15,010,000	15,010,000	1,335,000	11,140,000	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Diego Open Space Park Facilities District No. 1 — (continued)									
General Obligation Bonds									
Acquire Land for Open Space	Recreation and Park	1994	2009	\$ 64,260,000	\$ 64,260,000	\$ 4,700,000	\$ 36,475,000	\$ —	\$ —
San Diego Redevelopment Financing Authority									
Revenue Bonds									
Redevelopment Capital Projects	Financing or Constructing Facilities	1995	2021	10,305,000	10,305,000	260,000	8,240,000	—	—
Redevelopment Capital Projects	Financing or Constructing Facilities	1999	2025	50,650,000	50,650,000	225,000	49,820,000	—	—
Redevelopment Capital Projects	Financing or Constructing Facilities	1999	2029	15,830,523	15,830,523	—	18,781,817	—	—
Other Long-Term Indebtedness									
Redevelopment Capital Projects	Financing or Constructing Facilities	2001	2027	58,425,100	58,425,100	—	—	—	—
San Diego Regional Building Authority									
Revenue Bonds									
Refinance Debt on Fire Station	Financing or Constructing Facilities	1993	2020	84,725,000	84,725,000	355,000	10,150,000	—	—
Certificates of Participation									
Refinance Debt of MTS Tower	Financing or Constructing Facilities	2002	2019	36,960,000	36,960,000	1,485,000	35,475,000	—	—
San Diego Unified Port District									
Revenue Bonds									
Airport Construction	Airport Enterprise	1995	2020	76,690,000	76,690,000	2,135,000	—	—	—
Other Long-Term Indebtedness									
Transfer of Airport to SDCRAA	Harbor and Port Enterprise	2003	2013	52,378,000	52,378,000	282,339	52,095,661	—	—
San Diego Unified School District Public School Building Corporation									
Certificates of Participation									
Equipment Acquisition	Financing or Constructing Facilities	1997	2009	21,870,000	21,870,000	10,315,000	—	—	—
Refund 1974 and 1977 Bonds	Financing or Constructing Facilities	1993	2003	55,745,000	55,745,000	13,635,000	—	—	—
School Facilities	Financing or Constructing Facilities	1996	2003	56,120,000	56,120,000	23,350,000	—	—	—
School Facilities	Financing or Constructing Facilities	1996	2003	102,390,000	102,390,000	34,710,000	—	—	—
School Facilities 1993	Financing or Constructing Facilities	1993	2003	25,850,000	25,850,000	6,755,000	—	—	—
School Facilities 1994	Financing or Constructing Facilities	1994	2003	85,900,000	85,900,000	4,780,000	—	—	—
School Facilities 1997	Financing or Constructing Facilities	1997	2003	54,715,000	54,715,000	25,540,000	—	—	—
School Facilities 1998	Financing or Constructing Facilities	1998	2003	10,195,000	10,195,000	6,285,000	—	—	—
School Facilities 1999	Financing or Constructing Facilities	1999	2003	55,600,000	55,600,000	37,420,000	—	—	—
San Dieguito River Valley Regional Open Space Park Joint Powers Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Diego	Guilto River Valley Regional Open Space Park Joint Powers Authority — (continued)								
Other Long-Term Indebtedness									
Telephone System, Copier Truck	Recreation and Park	1999	2004	\$ 18,521	\$ 18,521	\$ 3,704	\$ 4,234	\$ —	\$ —
	Recreation and Park	2002	2004	25,010	25,010	5,620	9,033	—	—
San Diego	Guilto Water District								
Revenue Bonds									
Filtration Plant Expansion	Water Enterprise	1999	2019	9,480,000	9,480,000	225,000	8,865,000	—	—
Water Utility	Water Enterprise	1993	2023	16,960,000	16,960,000	380,000	14,255,000	—	—
San Elijo Joint Powers Authority									
Revenue Bonds									
Refinance 1990 Bond	Waste Disposal Enterprise	1993	2020	22,565,000	22,565,000	19,690,000	—	—	—
Refinance 1993 Bonds	Waste Disposal Enterprise	2003	2020	18,640,000	18,640,000	—	18,640,000	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	11,980,396	—
San Francisco	Airport Improvement Corporation								
Revenue Bonds									
Build Impr for Delta Air	Financing or Constructing Facilities	1967	2007	3,950,000	3,950,000	190,000	850,000	—	—
Build Impr for Northwest Air	Financing or Constructing Facilities	1967	2005	3,100,000	2,365,000	115,000	335,000	—	—
San Francisco Bay Area	Rapid Transit District								
Revenue Bonds									
1985 Sales Tax Revenue Bond	Transit Enterprise	1990	2011	158,478,430	158,478,430	9,485,000	37,772,426	—	—
Capital Improvements	Transit Enterprise	1995	2020	135,000,000	135,000,000	2,060,000	49,800,000	—	—
Rehabilitation and Improvement	Transit Enterprise	1999	2034	134,945,000	134,945,000	—	133,160,000	—	—
Rehabilitation Revenue Bond	Transit Enterprise	2001	2001	168,650,000	168,650,000	—	165,965,000	—	—
Systems Improvements	Transit Enterprise	1998	2028	348,510,000	348,510,000	880,000	345,050,000	—	—
Other Long-Term Indebtedness									
Commercial Paper	Transit Enterprise	2001	2009	485,350,000	485,350,000	58,620,000	309,540,000	—	—
Lease Payment Obligations	Transit Enterprise	2002	2018	146,052,628	146,052,628	5,531,307	140,160,256	—	—
QTE Payment Obligations	Transit Enterprise	2002	2018	36,904,888	36,904,888	—	37,034,466	—	—
Sale/Lease	Transit Enterprise	1995	2011	50,383,000	50,383,000	3,154,420	20,503,732	—	—
SFO Extension	Transit Enterprise	1999	2007	65,680,000	65,680,000	7,320,000	38,355,000	—	—
SFO Extension Project	Transit Enterprise	1999	—	16,500,000	16,500,000	—	16,500,000	—	—
SFO Extension Project 1	Transit Enterprise	1999	2005	60,000,000	19,645,000	—	19,645,000	—	—
SFO Extension Project 2	Transit Enterprise	1999	—	72,000,000	72,000,000	—	72,000,000	—	—
SFO Premium Fare Bond	Transit Enterprise	2002	2032	56,715,000	56,715,000	—	56,715,000	—	—
San Gabriel County	Water District								
Certificates of Participation									
Construction	Water Enterprise	1999	2016	7,575,000	7,575,000	335,000	6,590,000	—	—
San Gabriel Valley Schools	Financing Authority								
Revenue Bonds									
Educational Facilities	Financing or Constructing Facilities	1995	2045	15,600,000	15,600,000	250,000	14,175,000	—	—
Educational Facilities	Financing or Constructing Facilities	1994	2036	15,550,000	15,550,000	335,000	12,995,000	—	—
San Gorgonio Memorial	Healthcare District								

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Geronio Memorial Healthcare District — (continued)									
General Obligation Bonds									
Renovation and Equipment	Hospital Enterprise	1998	2020	\$ 9,950,000	\$ 9,950,000	\$ 325,000	\$ 8,507,555	\$ —	\$ —
San Jacinto Basin Resource Conservation District									
Other Long-Term Indebtedness									
Capital Equipment	Resource Conservation	1998	2004	18,336	18,336	825	—	—	—
San Jacinto Mountain Area Water Study Agency									
State Of California	Local and Regional Planning or Development	—	—	—	—	—	—	106,065	—
San Joaquin Area Flood Control Agency									
Special Assessment Act									
1915 Act Bonds	Flood Control and Water Conservation	—	—	—	—	1,895,000	32,615,000	—	—
San Joaquin County Mosquito and Vector Control									
Other Long-Term Indebtedness									
Environmental Remediation	Pest Control	1995	—	105,000	105,000	—	105,000	—	—
San Joaquin County Public Facilities Financing Corporation									
Certificates of Participation									
Construct New Landfill	Financing or Constructing Facilities	1991	2011	5,775,000	5,775,000	3,515,000	—	—	—
Facilities	Financing or Constructing Facilities	1994	2019	17,670,000	17,670,000	15,625,000	—	—	—
Hospital Replacement	Financing or Constructing Facilities	1999	2020	108,420,000	108,420,000	3,460,000	94,325,000	—	—
Refund COPs	Financing or Constructing Facilities	1993	2019	110,740,000	110,740,000	4,365,000	61,915,000	—	—
Solid Waste System Facilities	Financing or Constructing Facilities	2003	2022	36,830,000	36,830,000	—	36,830,000	—	—
San Jose Financing Authority									
Revenue Bonds									
Community Center COP	Financing or Constructing Facilities	2001	2010	18,610,000	18,610,000	1,670,000	15,440,000	—	—
Refund									
Construction and Improvements	Financing or Constructing Facilities	1993	2023	51,539,854	51,539,854	1,759,061	34,460,000	—	—
Golf Course and Fire Trucks	Financing or Constructing Facilities	1997	2027	16,680,000	16,680,000	1,105,000	12,935,000	—	—
Hayes Phase III	Financing or Constructing Facilities	2001	2026	29,300,000	29,300,000	—	29,300,000	—	—
Ice Center Improve and Refund	Financing or Constructing Facilities	2000	2024	22,200,000	22,200,000	—	22,200,000	—	—
New City Hall	Financing or Constructing Facilities	2000	2030	31,500,000	31,500,000	31,500,000	—	—	—
New City Hall Construction	Financing or Constructing Facilities	2002	2039	412,425,000	412,425,000	—	412,425,000	—	—
Refund 95A and B	Financing or Constructing Facilities	2001	2024	24,000,000	24,000,000	—	24,000,000	—	—
Refunding	Financing or Constructing Facilities	1994	2007	24,714,000	24,714,000	1,920,000	4,960,000	—	—
Tuers Golf Course	Financing or Constructing Facilities	2000	2030	22,635,000	22,635,000	130,000	22,380,000	—	—
San Jose-Santa Clara Clean Water Financing Authority									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Jose-Santa Clara Clean Water Financing Authority — (continued)									
Revenue Bonds									
95A Plant Improvements	Financing or Constructing Facilities	1995	2020	\$ 68,820,000	\$ 68,820,000	\$ —	\$ 68,820,000	\$ —	\$ —
95B Plant Improvements	Financing or Constructing Facilities	1995	2011	26,700,000	26,700,000	—	26,700,000	—	—
95C Plant Improvements	Financing or Constructing Facilities	1995	2004	12,230,000	12,230,000	1,750,000	3,765,000	—	—
Financing	Financing or Constructing Facilities	1997	2002	35,215,000	35,215,000	3,925,000	—	—	—
San Juan Basin Authority									
Revenue Bonds									
Ground Recovery Project	Water Enterprise	2002	2035	31,555,000	31,555,000	—	31,555,000	—	—
San Juan Suburban Water District									
General Obligation Bonds									
Refund 1974, 1979 Bonds	Water Enterprise	1998	2005	5,980,000	5,980,000	880,000	1,905,000	—	—
Certificates of Participation									
Pipeline Project	Water Enterprise	1993	2014	8,685,000	8,685,000	6,095,000	—	—	—
San Juan Project & Advance Ref	Water Enterprise	2003	2033	23,995,000	23,995,000	434,092	23,560,908	—	—
United States									
	Water Enterprise	—	—	—	—	—	—	297,351	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	42,720	—
San Lorenzo Valley County Water									
Certificates of Participation									
Water System Improvement	Water Enterprise	1998	2019	2,850,000	2,850,000	100,000	2,480,000	—	—
Other Long-Term Indebtedness									
CA Refunding Loan	Water Enterprise	1993	2021	916,482	916,482	19,640	826,000	—	—
CSDL	Water Enterprise	1997	2013	250,000	250,000	15,000	190,000	—	—
Water Quality	Water Enterprise	1989	2003	841,332	841,332	71,208	—	—	—
Special Assessment Act									
Other	Water Enterprise	—	—	—	—	55,000	1,055,000	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	2,899,905	—
San Lucas County Water District									
General Obligation Bonds									
Water Plant	Water Enterprise	1967	2008	110,000	55,000	2,000	11,000	—	—
State Of California									
	Waste Disposal Enterprise	—	—	—	—	—	—	29,132	—
San Luis and Delta-Mendota Water Authority									
Other Long-Term Indebtedness									
Water Utility	Water Enterprise	2000	2006	30,959	30,959	49,781	18,944	—	—
San Luis Obispo County Air Pollution District									
Other Long-Term Indebtedness									
Purchase of Building and Land	Air Pollution Control	1996	2006	463,172	463,172	51,871	145,543	—	—
San Luis Obispo County Flood Control and Water Conservation District									
Zone 3									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Luis Obispo County Flood Control and Water Conservation District — (continued)									
Zone 3 General Obligation Bonds									
Build Lopez Dam	Water Enterprise	1965	2003	\$ 12,000,000	\$ 12,000,000	\$ —	\$ 630,000	\$ —	\$ —
Retrofit Lopez Dam	Water Enterprise	2000	2031	13,200,000	13,200,000	220,000	12,980,000	—	—
Certificates of Participation									
Retrofit Lopez Dam	Water Enterprise	2000	2030	15,705,000	15,705,000	260,000	15,445,000	—	—
San Luis Water District									
Certificates of Participation									
Refinance and Construction	Water Enterprise	1996	2016	8,000,000	8,000,000	1,130,000	4,655,000	—	—
Other Long-Term Indebtedness									
Project Costs	Water Enterprise	1993	2015	4,840,498	4,840,498	849,546	3,232,791	—	—
USBR Deficit	Water Enterprise	2000	2050	1,085,604	1,085,604	3,067,985	195,642	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	4,649,996	—
San Mateo County Harbor District									
Time Warrants									
	Harbor and Port Enterprise	—	—	—	—	50,000	—	—	—
State Of California									
	Harbor and Port Enterprise	—	—	—	—	—	—	16,865,251	—
San Mateo County Joint Powers Financing Authority									
Revenue Bonds									
1995 Facilities and Equipment	Financing or Constructing Facilities	1995	2005	19,225,000	19,225,000	395,000	935,000	—	—
2001 Capital Projects	Financing or Constructing Facilities	2001	2031	32,890,000	32,890,000	—	32,890,000	—	—
Facilities and Equipment 1993	Financing or Constructing Facilities	1993	2021	68,137,797	68,137,797	2,145,000	62,502,521	—	—
Facilities and Equipment 1997	Financing or Constructing Facilities	1997	2032	63,205,000	63,205,000	450,000	61,610,000	—	—
Health Center	Financing or Constructing Facilities	1999	2029	113,140,000	113,140,000	375,000	111,360,000	—	—
Health Center	Financing or Constructing Facilities	1994	2004	84,355,000	84,355,000	1,990,000	4,320,000	—	—
North County Satellite Clinics	Financing or Constructing Facilities	1993	2026	9,429,816	9,429,816	170,000	3,753,892	—	—
Certificates of Participation									
Colma Creek Flood Control	Financing or Constructing Facilities	1997	2032	15,780,000	15,780,000	220,000	14,955,000	—	—
San Mateo County Mosquito Abatement District									
Certificates of Participation									
Construct New Building	Pest Control	2001	2006	2,275,000	2,275,000	190,000	1,905,000	—	—
San Mateo County Transit District									
Revenue Bonds									
Reimburse Expenditures	Transit Enterprise	1998	2027	27,000,000	27,000,000	645,000	22,190,000	—	—
Reimburse Expenditures	Transit Enterprise	1993	2020	150,555,000	150,555,000	4,595,000	126,900,000	—	—
Reimburse Expenditures 2	Transit Enterprise	1998	2018	148,265,000	148,265,000	5,720,000	127,665,000	—	—
Transit	Transit Enterprise	1999	2019	72,475,000	72,475,000	2,605,000	64,545,000	—	—
Transit	Transit Enterprise	1997	2018	61,875,000	61,875,000	2,235,000	42,640,000	—	—
San Miguel Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
San Miguel Community Services District — (continued)									
Revenue Bonds									
Construction	Waste Disposal Enterprise	1975	2015	\$ 40,000	\$ 40,000	\$ 22,049	\$ —	\$ —	\$ —
General Obligation Bonds									
Construction	Water Enterprise	1975	2015	46,000	46,000	1,365	25,403	—	—
Other Long-Term Indebtedness									
Land	Fire Protection	2001	2006	40,000	40,000	7,302	27,545	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	15,000	—	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	788,084	—
San Miguel Consolidated Fire Protection District									
Revenue Bonds									
Building Authority	Fire Protection	1993	2020	13,095,000	13,095,000	355,000	10,150,000	—	—
San Rafael County Sanitation District (Marin)									
Certificates of Participation									
Sewage Collection Facilities	Waste Disposal Enterprise	2001	2011	4,710,000	4,710,000	330,000	3,828,923	—	—
San Ramon Public Financing Authority									
Revenue Bonds									
Defeasement Portion of 1994 Issue	Financing or Constructing Facilities	1998	2028	26,920,000	26,920,000	355,000	25,275,000	—	—
Land Acquisition	Financing or Constructing Facilities	1994	2024	17,000,000	17,000,000	320,000	8,050,000	—	—
Certificates of Participation									
Refund COP 4	Financing or Constructing Facilities	1993	2018	3,000,000	3,000,000	2,385,000	—	—	—
Refund COP 8	Financing or Constructing Facilities	1996	2024	7,555,000	7,555,000	165,000	6,530,000	—	—
Refunding of COP #6	Financing or Constructing Facilities	2001	2016	13,970,000	13,970,000	485,000	13,015,000	—	—
Refunding of COP #7	Financing or Constructing Facilities	2003	2018	2,580,000	2,580,000	—	2,580,000	—	—
San Ramon Valley Fire Protection									
Certificates of Participation									
Construction/Renovation	Fire Protection	1993	2019	10,500,000	10,500,000	8,640,000	—	—	—
Refunding 1993 COP Issue	Fire Protection	2003	2020	9,015,000	9,015,000	—	9,015,000	—	—
Other Long-Term Indebtedness									
Liability Claims	Fire Protection	2002	2003	20,000	20,000	—	20,000	—	—
Workers Compensation Claims	Fire Protection	2002	2003	1,026,387	1,026,387	1,026,387	1,106,190	—	—
San Ramon Valley Unified School District Financing Corporation									
Certificates of Participation									
Capital Improvements	Financing or Constructing Facilities	1989	2004	26,000,000	26,000,000	7,390,000	1,495,000	—	—
Capital Improvements	Financing or Constructing Facilities	2001	2022	20,870,000	20,870,000	565,000	20,305,000	—	—
Sanger Public Financing Authority									
Revenue Bonds									
Refund Outstanding RDA Bonds	Financing or Constructing Facilities	1995	2015	7,040,000	7,040,000	265,000	5,590,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sanger Public Financing Authority — (continued) Wastewater Treatment Facility	Financing or Constructing Facilities	2002	2036	\$ 16,590,000	\$ 16,590,000	\$ —	\$ 16,590,000	\$ —	\$ —
Sanger-Del Rey Cemetery District Other Long-Term Indebtedness Expansion of Cemetery	Cemetery	1998	2013	415,576	415,576	16,019	362,176	—	—
Sanitary District No. 2 (Marin) Certificates of Participation Sewer Construction	Waste Disposal Enterprise	1987	2003	4,995,000	4,995,000	450,000	—	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	10,000	460,000	—	—
Santa Ana Financing Authority Revenue Bonds RDA 1989 Bond Purchase	Financing or Constructing Facilities	1999	2013	11,485,000	11,485,000	380,000	10,470,000	—	—
RDA Tax Allocation Bond	Financing or Constructing Facilities	1998	2019	92,535,000	92,535,000	3,070,000	83,740,000	—	—
Water System/Police Building	Financing or Constructing Facilities	1994	2024	129,345,000	129,345,000	1,695,000	124,330,000	—	—
Certificates of Participation 2003 Refunding COPs	Financing or Constructing Facilities	2003	2016	16,985,000	16,985,000	1,420,000	15,565,000	—	—
City Hall Annex Construction	Financing or Constructing Facilities	1998	2028	12,450,000	12,450,000	245,000	11,540,000	—	—
Other Long-Term Indebtedness Renovate Historical Building	Financing or Constructing Facilities	2002	2012	2,800,000	2,800,000	—	2,800,000	—	—
Santa Ana Watershed Project Authority Other Long-Term Indebtedness Additional Capacity	Water Enterprise	1997	2018	8,265,557	8,265,557	590,610	6,467,141	—	—
Additional Capacity	Waste Disposal Enterprise	1999	2018	4,706,329	4,706,329	272,535	3,459,989	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	45,600,855	—
Santa Barbara County Finance Corporation, Inc. Certificates of Participation Capital Projects	Financing or Constructing Facilities	2001	2021	31,425,000	31,425,000	305,000	31,120,000	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	1998	2011	20,930,000	20,930,000	1,340,000	13,485,000	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	1997	2006	7,310,000	7,310,000	935,000	2,315,000	—	—
Refunding of Prior Issuance	Financing or Constructing Facilities	1994	2011	45,680,000	45,680,000	2,450,000	20,940,000	—	—
Santa Barbara County Water Agency United States	Flood Control and Water Conservation	—	—	—	—	—	—	237,909	—
Santa Clara County Financing Authority Revenue Bonds Finance VMC	Financing or Constructing Facilities	1994	2025	258,495,000	258,495,000	4,405,000	95,315,000	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Clarita Public Finance Authority — (continued)									
Acquire Ruether Property	Financing or Constructing Facilities	2001	2016	\$ 3,200,000	\$ 3,200,000	\$ 535,000	\$ 2,665,000	\$ —	\$ —
Refinance 1991 Revenue Bonds	Financing or Constructing Facilities	1997	2021	19,670,000	19,670,000	500,000	18,975,000	—	—
Other Long-Term Indebtedness Parking Lot Acquisition	Financing or Constructing Facilities	2002	2012	1,200,000	1,200,000	96,087	1,103,913	—	—
Santa Cruz Consolidated Emergency Communication Center									
Other Long-Term Indebtedness 1994 Purch of Com Center	Governmental Services	1994	2024	8,544,474	8,544,474	8,544,474	—	—	—
Refi 1994 Purch of Com Center	Governmental Services	2003	2023	7,759,275	7,759,275	—	5,140,000	—	—
Santa Cruz County Sanitation District (Santa Cruz)									
Revenue Bonds									
Waste Disposal 1977	Waste Disposal Enterprise	1977	2016	6,000,000	6,000,000	175,000	3,973,314	—	—
Certificates of Participation Wastewater Treatment	Waste Disposal Enterprise	1994	2019	14,620,000	14,620,000	155,000	5,858,632	—	—
Other Long-Term Indebtedness Treatment Plant Loans	Waste Disposal Enterprise	1995	2019	24,374,831	24,374,831	1,031,243	19,430,498	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	40,000	1,125,000	—	—
Santa Cruz Port District									
Other Long-Term Indebtedness Boating and Waterways, Various	Harbor and Port Enterprise	2000	2031	7,257,824	7,257,824	587,377	7,455,678	—	—
Santa Cruz Public Improvement Financing Corporation									
Certificates of Participation									
Landfill Construction	Financing or Constructing Facilities	2001	2021	7,500,000	7,500,000	45,000	7,455,000	—	—
Landfill Improvement	Financing or Constructing Facilities	1993	2007	5,535,000	5,535,000	395,000	2,400,000	—	—
Redevelopment Projects	Financing or Constructing Facilities	1998	2028	10,035,000	10,035,000	335,000	8,215,000	—	—
Remodel City Hall	Financing or Constructing Facilities	2001	2031	4,415,000	4,415,000	80,000	4,260,000	—	—
Replace Storm Drains	Financing or Constructing Facilities	1999	2019	6,665,000	6,665,000	110,000	6,325,000	—	—
Storm Water, Landfill	Financing or Constructing Facilities	1999	1999	4,345,000	4,345,000	100,000	4,035,000	—	—
Lease Obligations	Financing or Constructing Facilities	—	—	—	—	—	—	—	1,104,512
Santa Fe Irrigation District									
Revenue Bonds									
Public Capital Improvements	Water Enterprise	1999	2019	18,025,000	18,025,000	620,000	16,330,000	—	—
Santa Margarita Fire Protection									
Other Long-Term Indebtedness Land	Fire Protection	2001	2006	80,000	80,000	2,879	75,194	—	—
Santa Margarita Water District									
Revenue Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Margarita Water District — (continued)									
CFD 99-1 Talaga Valley	Water Enterprise	1999	2009	\$ 109,000,000	\$ 67,070,000	\$ 20,000	\$ 67,035,000	\$ —	\$ —
Water/Sewer Facility	Water Enterprise	2003	2030	33,145,000	33,145,000	—	33,145,000	—	—
General Obligation Bonds									
Sewer Facilities	Waste Disposal Enterprise	1997	2011	3,575,000	3,575,000	240,000	2,700,000	—	—
Water Facilities 2W 1994	Water Enterprise	1994	2013	12,210,000	12,210,000	515,000	8,710,000	—	—
Water/Sewer 1W 1994	Water Enterprise	1994	2012	33,095,000	33,095,000	3,010,000	8,760,000	—	—
Water/Sewer 2A 1994	Water Enterprise	1994	2013	8,780,000	8,780,000	370,000	6,265,000	—	—
Water/Sewer 2A 1997	Water Enterprise	1997	2011	13,615,000	13,615,000	905,000	10,225,000	—	—
Water/Sewer 3WS 1994	Water Enterprise	1994	2020	27,719,307	27,719,307	300,000	19,165,000	—	—
Water/Sewer 3WS 1997	Water Enterprise	1997	2018	6,060,000	6,060,000	150,000	5,400,000	—	—
Water/Sewer Facilities 1987	Water Enterprise	1987	2014	5,200,000	3,900,000	50,000	970,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2020	34,615,000	34,615,000	505,000	32,400,000	—	—
Water/Sewer Facilities 1994	Water Enterprise	1994	2020	77,775,000	77,775,000	1,130,000	72,790,000	—	—
Water/Sewer Facilities 1997	Water Enterprise	1997	2018	49,175,000	49,175,000	1,200,000	43,830,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2017	1,785,000	1,785,000	—	1,785,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2017	1,995,000	1,995,000	—	1,995,000	—	—
Water/Sewer Facility	Water Enterprise	2003	2032	14,445,000	14,445,000	—	14,445,000	—	—
Other Long-Term Indebtedness									
El Toro Reservoir	Water Enterprise	2000	2013	8,093,663	8,093,663	443,928	6,030,101	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	4,286,612	—
Santa Margarita-Dana Point Authority									
Revenue Bonds									
Waste Disposal	Waste Disposal Enterprise	1994	2013	12,210,000	12,210,000	515,000	8,710,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2011	13,615,000	13,615,000	905,000	10,225,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2020	4,058,542	4,058,542	59,700	3,796,973	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2020	16,421,458	16,421,458	240,300	15,368,027	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2020	77,775,000	77,775,000	1,130,000	72,790,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2020	34,615,000	34,615,000	505,000	32,400,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2018	49,175,000	49,175,000	1,200,000	43,830,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2014	1,330,000	1,330,000	50,000	970,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2001	3,575,000	3,575,000	240,000	2,700,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2013	8,780,000	8,780,000	370,000	6,265,000	—	—
Waste Disposal	Waste Disposal Enterprise	1997	2018	6,060,000	6,060,000	150,000	5,400,000	—	—
Waste Disposal	Waste Disposal Enterprise	1994	2012	33,095,000	33,095,000	3,010,000	8,760,000	—	—
Waste Disposal	Waste Disposal Enterprise	1995	2014	2,445,000	2,445,000	105,000	1,745,000	—	—
Waste Disposal Facilities	Waste Disposal Enterprise	2003	2032	18,225,000	18,225,000	—	18,225,000	—	—
Santa Maria Cemetery District									
Certificates of Participation									
Cemetery Expansion - Land	Cemetery	2001	2021	1,740,000	1,740,000	55,000	1,640,000	—	—
Other Long-Term Indebtedness									
Enos/Bus property acquisition	Cemetery	2003	2006	149,802	149,802	40,450	109,352	—	—
Santa Maria Public Financing Authority									
Certificates of Participation									
Refunding	Financing or Constructing Facilities	1993	2023	4,026,796	4,026,796	—	3,464,747	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Santa Maria Valley Water Conservation District Other Long-Term Indebtedness Maintain Dam	Flood Control and Water Conservation	1964	2005	\$ 7,516,175	\$ 7,516,175	\$ 187,907	\$ 187,905	\$ —	\$ —
Santa Nella County Water District Other Long-Term Indebtedness Construction	Water Enterprise	2000	2015	120,000	120,000	5,500	107,106	—	—
Special Assessment Act 1915 Act Bonds State Of California	Waste Disposal Enterprise	—	—	—	—	75,000	4,995,000	—	—
	Water Enterprise	—	—	—	—	—	—	144,472	—
Santa Rosa Community Services District Special Assessment Act 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	45,000	1,125,000	—	—
Santa Ynez Community Services District General Obligation Bonds Waste Disposal State Of California	Waste Disposal Enterprise	1974	2017	500,000	500,000	10,000	214,000	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	344,232	—
Santiago County Water District Other Long-Term Indebtedness Construction	Water Enterprise	2001	2032	565,000	565,000	2,214	562,786	—	—
Refund Prior Loan	Water Enterprise	2000	2020	1,940,500	1,940,500	43,500	1,830,500	—	—
Saratoga Cemetery District Other Long-Term Indebtedness Land Acquisition	Cemetery	2000	2015	1,300,000	1,300,000	63,247	1,120,574	—	—
Saratoga Fire Protection District General Obligation Bonds Construction of Fire Station	Fire Protection	2000	2030	5,973,737	5,973,737	40,000	5,908,737	—	—
Saticoy Sanitary District (Ventura) Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	1,509,845	—	—
Schell-Vista Fire Protection District Other Long-Term Indebtedness Fire Protection	Fire Protection	2001	2011	89,250	89,250	89,250	—	—	—
Special Assessment Act Other	Fire Protection	—	—	—	—	35,000	1,955,000	—	—
School Projects Financing Corporation of Sacramento County Certificates of Participation Administration Building	Financing or Constructing Facilities	1999	2020	6,505,000	6,505,000	240,000	5,575,000	—	—
Administration Building	Financing or Constructing Facilities	2002	2027	3,000,000	3,000,000	—	3,000,000	—	—
Administration Building	Financing or Constructing Facilities	2002	2027	5,690,000	5,690,000	—	5,690,000	—	—
Scotts Valley Fire Protection District Other Long-Term Indebtedness Master Lease Agreement	Fire Protection	2000	2013	600,000	600,000	505,073	—	—	—



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Semitropic Water Storage District — (continued)	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 8,933,248	\$ —
Seneca Hospital District Other Long-Term Indebtedness Hospital	Hospital Enterprise	1995	2015	2,410,631	2,241,063	196,683	1,864,014	—	—
Serrano Irrigation District Other Long-Term Indebtedness Construction of Well Facility	Water Enterprise	2000	2020	407,443	407,443	22,500	370,581	—	—
Equipment Loans	Water Enterprise	1998	2002	92,212	92,212	13,240	—	—	—
Refunding-Treatment Plant Loan	Water Enterprise	2001	2016	3,460,882	3,460,882	270,081	2,765,689	—	—
Retire Safe Drinking Water	Water Enterprise	1994	2009	1,283,123	1,283,123	131,997	597,677	—	—
Well #1 Refurbish	Water Enterprise	1993	2002	28,096	28,096	4,776	1,648	—	—
Well #4	Water Enterprise	1990	2012	547,441	547,441	39,901	364,042	—	—
Sewer Maintenance No. 1 (Placer) Other Long-Term Indebtedness Sewage Treatment Plant	Waste Disposal Enterprise	1998	2007	1,500,000	1,500,000	146,506	790,841	—	—
Shaded Terrace Maintenance District (San Joaquin) Certificates of Participation Well Replacement	Water Enterprise	1999	2040	300,000	300,000	3,000	293,000	—	—
Shafter-Wasco Irrigation District State Of California	Water Enterprise	—	—	—	—	—	—	1,651,927	—
Shasta Community Services District Other Long-Term Indebtedness Equipment	Water Enterprise	2002	2009	62,160	62,160	7,660	54,500	—	—
Shasta Joint Powers Financing Authority Revenue Bonds County Courthouse Improvement	Financing or Constructing Facilities	1998	2023	9,165,000	9,165,000	210,000	7,975,000	—	—
Justice Center Project	Financing or Constructing Facilities	1993	2014	8,240,000	8,240,000	310,000	5,875,000	—	—
Landfill	Financing or Constructing Facilities	1997	2010	6,790,000	6,790,000	485,000	4,460,000	—	—
Shasta Lake Fire Protection District Other Long-Term Indebtedness Fire Hydrants	Fire Protection	1972	2022	16,250	16,250	349	8,582	—	—
Shiloh Cemetery District Other Long-Term Indebtedness Land	Cemetery	2000	2010	205,000	205,000	16,000	59,659	—	—
Showcase Community Services District Other Long-Term Indebtedness Road Maintenance	Streets and Roads - Construction and Maintenance	1998	2004	40,500	40,500	5,578	1	—	—
Sierra County Waterworks No. 1 (Sierra) State Of California	Water Enterprise	—	—	—	—	—	—	13,692	—
Sierra Lakes County Water District General Obligation Bonds									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sierra Lakes County Water District — (continued)									
Correction of Sewer Inflow	Waste Disposal Enterprise	1961	2001	\$ 2,500,000	\$ 2,500,000	\$ 390,000	\$ 409,538	\$ —	\$ —
Water System Improvements	Water Enterprise	1961	2001	1,500,000	1,500,000	465,000	459,875	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,161,281	—
Sierra Valley Hospital District									
Other Long-Term Indebtedness									
Other	Hospital Enterprise	2001	2002	9,119	9,119	6,325	—	—	—
Sierra View Hospital District									
Revenue Bonds									
Refunding Revenue Bonds	Hospital Enterprise	1998	2022	44,335,000	44,335,000	1,205,000	38,765,000	—	—
State Of California	Lighting and Lighting Maintenance	—	—	—	—	—	—	120,107	—
Sierra-Kings Hospital District									
Revenue Bonds									
Building, Refinancing	Hospital Enterprise	1996	2026	5,750,000	5,750,000	95,000	5,240,000	—	—
General Obligation Bonds									
Construction	Hospital Enterprise	2002	2032	5,855,000	5,855,000	—	5,855,000	—	—
Other Long-Term Indebtedness									
Capital Equipment	Hospital Enterprise	1996	2003	2,134,000	2,134,000	472,542	—	—	—
Construction and Equipment	Hospital Enterprise	1999	2029	2,000,000	2,000,000	37,274	1,855,123	—	—
Working Capital	Hospital Enterprise	2001	2006	450,000	450,000	99,496	196,310	—	—
Sierraville Public Utility District									
United States									
	Water Enterprise	—	—	—	—	—	—	231,500	—
State Of California	Water Enterprise	—	—	—	—	—	—	19,317	—
Simi Valley Civic Center Authority									
Revenue Bonds									
Construction of Library	Financing or Constructing Facilities	1977	2002	2,850,000	2,850,000	200,000	—	—	—
Simi Valley Public Financing Authority									
Revenue Bonds									
Advance Refunding TA Bonds	Financing or Constructing Facilities	1993	2003	36,100,000	36,100,000	31,015,000	—	—	—
Finance Capital Improvement	Financing or Constructing Facilities	1995	2010	16,620,000	16,620,000	475,000	8,825,000	—	—
Refinance Assessment District	Financing or Constructing Facilities	1994	2024	11,850,000	11,850,000	510,000	3,785,000	—	—
Skyline County Water District									
Other Long-Term Indebtedness									
Purchase Water Pumps, Lines	Water Enterprise	1977	2018	649,300	649,300	18,000	396,000	—	—
Solano County Building Corporation									
Certificates of Participation									
Financing	Financing or Constructing Facilities	1993	2023	41,530,000	41,530,000	3,885,000	13,460,000	—	—
Solano Irrigation District									
Revenue Bonds									
Refund 1981 Bonds	Electric Enterprise	1986	2020	29,500,000	29,500,000	520,000	23,895,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Solano Irrigation District — (continued)									
General Obligation Bonds									
Water Distribution System	Water Enterprise	1978	2004	\$ 2,000,000	\$ 2,000,000	\$ 135,000	\$ 290,000	\$ —	\$ —
United States	Water Enterprise	—	—	—	—	—	—	1,720,306	—
Soledad Cemetery District									
Other Long-Term Indebtedness									
Equipment Purchase	Cemetery	2001	2010	26,760	26,760	4,405	17,547	—	—
Soledad Community Health Care District									
General Obligation Bonds									
Building Construction	Hospital Enterprise	1990	2020	2,750,000	2,750,000	85,000	2,370,000	—	—
Lease Obligations	Ambulance Service	—	—	—	—	—	—	—	9,013
Sonoma County Agricultural Preservation and Open Space District									
Other Long-Term Indebtedness									
Conservation Easement Purchase	Recreation and Park	1994	2010	2,289,100	2,289,100	16,667	99,999	—	—
Sonoma County Water Agency									
Revenue Bonds									
Transmission System Expansion	Water Enterprise	2003	2032	15,680,000	15,680,000	—	15,680,000	—	—
Transmission System Expansion	Water Enterprise	1993	2003	10,060,000	10,060,000	1,040,000	—	—	—
Treatment Plant Upgrade	Waste Disposal Enterprise	2001	2026	6,570,000	6,570,000	140,000	6,295,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1978	2020	500,000	500,000	12,000	325,000	—	—
Wastewater Facility	Waste Disposal Enterprise	1976	2016	350,000	350,000	9,000	188,000	—	—
Wastewater Facility	Waste Disposal Enterprise	1977	2017	300,000	300,000	8,000	181,000	—	—
Other Long-Term Indebtedness									
Wastewater System Improvements	Waste Disposal Enterprise	1995	2016	1,031,364	1,031,364	38,549	806,836	—	—
United States									
	Flood Control and Water Conservation	—	—	—	—	—	—	115,784,734	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	4,226,429	—
Sonoma Valley County Sanitation District									
Sonoma Valley Sanitation District									
Revenue Bonds									
Upgrade Wastewater System	Waste Disposal Enterprise	1998	2020	21,410,000	21,410,000	545,000	19,340,000	—	—
General Obligation Bonds									
Wastewater Facility	Waste Disposal Enterprise	1976	2017	300,000	300,000	9,000	164,000	—	—
Other Long-Term Indebtedness									
Treatment Upgrade	Waste Disposal Enterprise	1998	2014	760,992	760,992	37,153	503,791	—	—
Sonoma Valley Healthcare District									
Revenue Bonds									
Finance Construction	Hospital Enterprise	1984	2011	12,445,000	12,445,000	220,000	2,180,000	—	—
Refinance Construction	Hospital Enterprise	1987	2014	8,940,000	8,940,000	360,000	5,935,000	—	—
Other Long-Term Indebtedness									
CT Scanner Lease	Hospital Enterprise	2002	2007	630,256	630,256	126,636	383,243	—	—





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
South County Area Transit Other Long-Term Indebtedness Lease Purchase - Trolley	Transit Enterprise	1998	2003	\$ 153,358	\$ 153,358	\$ 16,369	\$ 8,532	\$ —	\$ —
South County Fire Protection Authority Other Long-Term Indebtedness Fire Truck Purchases	Fire Protection	1994	2007	1,369,658	1,369,658	532,314	—	—	—
Purchase Fire Trucks	Fire Protection	2002	2012	599,688	599,688	49,949	549,739	—	—
South Dos Palos County Water District Revenue Bonds Sewer Construction	Water Enterprise	1970	2011	78,000	78,000	30,000	—	—	—
South Feather Water and Power Agency Revenue Bonds Construct Powerhouse and Dam	Electric Enterprise	1960	2010	62,000,000	62,000,000	2,238,000	18,809,000	—	—
Refund 1981 Bonds	Electric Enterprise	1993	2009	11,385,000	11,385,000	672,044	6,464,305	—	—
Treatment Plant	Water Enterprise	1980	2020	3,500,000	3,500,000	70,000	2,080,000	—	—
Certificates of Participation Water Pipeline Replacement	Water Enterprise	1995	2009	6,865,000	6,865,000	463,822	4,021,384	—	—
United States	Water Enterprise	—	—	—	—	—	—	195,368	—
South Gate Public Finance Authority Revenue Bonds Finance Housing Activities	Financing or Constructing Facilities	1998	2019	8,625,000	8,625,000	7,805,000	—	—	—
Refinance 1989 Issue	Financing or Constructing Facilities	1996	2012	14,280,000	14,280,000	780,000	10,350,000	—	—
Refund 1989 Issue	Financing or Constructing Facilities	1994	2024	37,735,000	37,735,000	740,000	31,850,000	—	—
Refund 1998 Housing TAB	Financing or Constructing Facilities	2002	2024	17,335,000	17,335,000	—	17,335,000	—	—
Certificates of Participation Construction of Corp Yard	Financing or Constructing Facilities	2001	2011	2,645,000	2,645,000	235,000	2,140,000	—	—
Finance City PERS Liabilities	Financing or Constructing Facilities	2001	2011	8,500,000	8,500,000	605,000	7,315,000	—	—
Refund 1999 TA Note	Financing or Constructing Facilities	2002	2024	15,185,000	15,185,000	—	15,185,000	—	—
Refund 1999 TA Notes	Financing or Constructing Facilities	2002	2024	7,280,000	7,280,000	—	7,280,000	—	—
South Lake County Fire Protection District Other Long-Term Indebtedness Ambulance and Equipment	Fire Protection	1999	2004	139,812	139,812	29,724	13,419	—	—
South Montebello Irrigation District Other Long-Term Indebtedness New Well Construction	Water Enterprise	2000	2004	2,957,305	2,957,305	96,063	2,700,755	—	—
South Monterey County Fire Protection District Other Long-Term Indebtedness New Fire Truck	Fire Protection	2000	2010	138,739	138,739	116,940	—	—	—
South Orange County Community College District Facilities Corporation Certificates of Participation									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Southern California Intergovernmental Training and Develop Center — (continued)									
Copier System	Local and Regional Planning or Development	1999	2004	\$ 43,251	\$ 43,251	\$ 7,681	\$ 17,048	\$ —	\$ —
Southern California Logistics Airport Authority									
Revenue Bonds									
Redevelop Air Force Base	Airport Enterprise	2001	2031	13,560,000	13,560,000	—	13,560,000	—	—
Southern California Public Power Authority									
Revenue Bonds									
Capital Programs	Electric Enterprise	2003	2037	476,435,000	476,435,000	—	476,435,000	—	—
Refunding	Electric Enterprise	1994	2020	225,790,000	225,790,000	59,745,000	166,045,000	—	—
Refunding	Electric Enterprise	2000	2023	125,000,000	125,000,000	—	125,000,000	—	—
Refunding	Electric Enterprise	2001	2021	104,480,000	104,480,000	905,000	103,575,000	—	—
Refunding	Electric Enterprise	2002	2020	189,270,000	189,270,000	1,600,000	187,670,000	—	—
Refunding 1987	Electric Enterprise	1987	2017	352,645,000	352,645,000	—	40,140,000	—	—
Refunding 1988	Electric Enterprise	1988	2006	239,320,000	239,320,000	—	57,565,000	—	—
Refunding 1989	Electric Enterprise	1989	2015	295,005,000	295,005,000	27,920,000	115,230,000	—	—
Refunding 1990	Electric Enterprise	1990	2020	647,750,000	647,750,000	6,600,000	310,400,000	—	—
Refunding 1991	Electric Enterprise	1991	2019	293,900,000	293,900,000	1,200,000	285,400,000	—	—
Refunding 1992	Electric Enterprise	1992	2017	95,495,000	95,495,000	12,225,000	8,835,000	—	—
Refunding 1996	Electric Enterprise	1996	2009	211,775,000	211,775,000	12,620,000	88,805,000	—	—
Refunding 1997	Electric Enterprise	1997	2009	252,880,000	252,880,000	5,065,000	233,780,000	—	—
Refunding 1998	Electric Enterprise	1998	2011	466,550,000	466,550,000	3,480,000	408,895,000	—	—
Refunding 1999	Electric Enterprise	1999	2004	55,015,000	55,015,000	7,145,000	22,355,000	—	—
Refunding, Capital Programs	Electric Enterprise	1993	2020	1,233,150,000	1,233,150,000	120,385,000	207,260,000	—	—
Southern California Regional Rail Authority									
Other Long-Term Indebtedness									
Claims and Liability Judgement	Transit Enterprise	2002	—	3,608,400	3,608,400	—	3,608,400	—	—
Lease/Leaseback	Transit Enterprise	2002	2032	7,220,758	7,220,758	—	7,040,239	—	—
Lease/Leaseback	Transit Enterprise	1996	2013	20,358,378	20,358,378	—	11,120,880	—	—
Lease/Leaseback	Transit Enterprise	1998	2016	3,837,164	3,837,164	—	2,737,717	—	—
Southern Humboldt Community Hospital District									
General Obligation Bonds									
Building Construction	Hospital Enterprise	1980	2005	1,350,000	1,350,000	—	567,000	—	—
Other Long-Term Indebtedness									
Building	Hospital Enterprise	1998	1999	229,000	229,000	—	229,000	—	—
Southern Inyo Healthcare District									
Other Long-Term Indebtedness									
Lab Equipment Lease	Hospital Enterprise	2000	2005	23,073	3,861	4,436	9,047	—	—
Whirlpool Lease	Hospital Enterprise	2000	2004	17,874	2,052	2,953	6,000	—	—
Southern Marin Emergency Medical-Paramedic System									
Other Long-Term Indebtedness									
Purchase of Rescue Unit	Hospital Enterprise	2003	2008	200,000	200,000	—	200,000	—	—
Southern Marin Fire Protection District									
Other Long-Term Indebtedness									
Building Construction	Fire Protection	1993	2003	1,356,387	1,356,387	177,523	—	—	—
Purchase of Equipment	Fire Protection	1995	2004	248,000	248,000	29,779	48,605	—	—
Southern Mono Health Care District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Stallion Springs Community Services District Other Long-Term Indebtedness Equipment Note Special Assessment Act 1911 Act Bonds	Waste Disposal Enterprise	2003	2005	\$ 35,915	\$ 35,915	\$ —	\$ 35,915	\$ —	\$ —
	Streets and Roads - Construction and Maintenance	—	—	—	—		12,000	—	—
Stanislaus Consolidated Fire Protection District Other Long-Term Indebtedness Equipment Fire Truck	Fire Protection	1999	2004	352,843	352,843	22,646	57,531	—	—
	Fire Protection	2001	2009	957,586	957,586	126,964	630,808	—	—
Stanislaus County Capital Improvements Financing Authority									
Certificates of Participation Agriculture Center, Training	Financing or Constructing Facilities	1997	2017	12,035,000	12,035,000	470,000	9,895,000	—	—
Buildings, Computers	Financing or Constructing Facilities	1992	2007	11,120,000	11,120,000	365,000	—	—	—
Final Refund 1989 COP	Financing or Constructing Facilities	1996	2018	55,920,000	55,920,000	1,935,000	43,935,000	—	—
Kitchen, Laundry for Jail	Financing or Constructing Facilities	1993	2007	10,155,000	10,155,000	520,000	1,130,000	—	—
Partial Refund 1989 COP	Financing or Constructing Facilities	1995	2008	13,755,000	13,755,000	1,085,000	6,240,000	—	—
Partial Refunding 1992 COP	Financing or Constructing Facilities	1997	2012	10,630,000	10,630,000	90,000	10,185,000	—	—
Public Administration Building	Financing or Constructing Facilities	1998	2018	22,160,000	22,160,000	845,000	19,715,000	—	—
Stanislaus Waste-To-Energy Financing Agency Certificates of Participation Waste-To-Energy Plant	Financing or Constructing Facilities	2000	2010	58,780,000	58,780,000	3,210,000	50,110,000	—	—
Stege Sanitary District (Contra Costa) State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	2,970,814	—
Stinson Beach County Water District General Obligation Bonds System Improvements	Water Enterprise	1975	2018	600,000	600,000	15,000	370,000	—	—
Other Long-Term Indebtedness Refunding/Improvements	Water Enterprise	1998	2021	1,140,000	1,140,000	30,000	1,020,000	—	—
System Improvements	Water Enterprise	1998	2028	600,000	600,000	10,000	560,000	—	—
Water System Improvements State Of California	Water Enterprise	2003	2032	1,400,000	1,400,000	—	1,400,000	—	—
	Water Enterprise	—	—	—	—	—	—	38,405	—
Stinson Beach Fire Protection District Other Long-Term Indebtedness Purchase Ambulance	Fire Protection	2000	2002	32,133	32,133	2,573	—	—	—
Purchase Chevrolet Truck	Fire Protection	2002	2007	26,514	26,514	6,263	19,878	—	—
Purchase Fire Truck	Fire Protection	2002	2007	229,405	229,405	53,906	128,363	—	—
Stockton Port District Revenue Bonds									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Suisun Fire Protection District — (continued) Purchase New Fire Engine	Fire Protection	2000	2005	\$ 100,000	\$ 100,000	\$ 18,337	\$ 61,778	\$ —	\$ —
Suisun Resource Conservation District Other Long-Term Indebtedness Postage Machine & Copier	Resource Conservation	2002	2007	15,638	15,638	—	15,638	—	—
Suisun/Solano Water Authority Revenue Bonds Facility Expansion, Refunding	Water Enterprise	1994	2017	10,000,000	10,000,000	991,244	6,107,417	—	—
Sultana Community Services District Revenue Bonds Sewer Construction United States	Waste Disposal Enterprise	1983	2023	99,100	99,100	2,000	74,000	—	—
	Water Enterprise	—	—	—	—	—	—	103,721	—
Summerland Sanitary District (Santa Barbara) Other Long-Term Indebtedness Backhoe Tractor Capital Lease	Waste Disposal Enterprise	2002	2007	50,804	50,804	9,994	38,362	—	—
Sunline Transit Agency Certificates of Participation Bus Purchase	Transit Enterprise	1993	2006	5,395,000	5,395,000	—	1,795,000	—	—
Sunnyside Maintenance District (San Joaquin) Certificates of Participation Improvement	Water Enterprise	1999	2010	100,000	100,000	1,000	97,100	—	—
Sunnyslope County Water District State Of California	Water Enterprise	—	—	—	—	—	—	5,200,000	—
Sunnyvale Financing Authority Revenue Bonds Refund and Improve Wastewater Solid Waste Transfer Station	Financing or Constructing Facilities	2001	2017	32,115,000	32,115,000	1,150,000	30,965,000	—	—
	Financing or Constructing Facilities	1993	2018	24,160,000	24,160,000	18,975,000	—	—	—
	Financing or Constructing Facilities	2001	2031	18,710,000	18,710,000	370,000	17,980,000	—	—
Sunol Sanitary District (Santa Clara) Other Long-Term Indebtedness Financing Authority	Waste Disposal Enterprise	1987	2018	355,353	355,353	6,942	184,190	—	—
Superior California Economic Development District Other Long-Term Indebtedness Revolving Fund Loan	Local and Regional Planning or Development	1996	2026	1,500,000	500,000	16,854	425,080	—	—
Surprise Valley Hospital District Other Long-Term Indebtedness Building Construction Other	Hospital Enterprise	1994	2004	266,198	266,198	37,537	40,502	—	—
	Hospital Enterprise	2000	2001	100,000	100,000	16,330	74,880	—	—
Sutter Cemetery District Other Long-Term Indebtedness Loan From State	Cemetery	1984	2010	1,869	1,869	—	1,869	—	—
Sutter Community Service District									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Sutter Community Service District — (continued)									
General Obligation Bonds									
System Construction	Water Enterprise	1991	2002	\$ 135,932	\$ 135,932	\$ 20,000	\$ —	\$ —	\$ —
Other Long-Term Indebtedness									
Generator	Water Enterprise	2001	2007	50,000	50,000	11,054	29,351	—	—
System Construction	Water Enterprise	1991	2023	4,584,437	4,584,437	119,589	3,558,674	—	—
Tractor	Water Enterprise	2000	2004	25,740	25,740	4,782	10,613	—	—
Sutter County Water Agency									
Other Long-Term Indebtedness									
Loan From State	Drainage and Drainage Maintenance	1984	2010	285	285	—	285	—	—
Sutter County Waterworks District No. 1									
Other Long-Term Indebtedness									
Construction of Waste Disposal	Waste Disposal Enterprise	1998	2010	122,000	122,000	—	62,784	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	21,107	—
	Waste Disposal Enterprise	—	—	—	—	—	—	129,834	—
Sutter Creek Fire Protection District									
Other Long-Term Indebtedness									
Fire Protection	Fire Protection	2001	2003	23,711	23,711	6,569	—	—	—
Purchase of equipment	Fire Protection	2003	2007	120,000	120,000	12,000	108,000	—	—
Sweetwater Authority									
Revenue Bonds									
Defease Debt and Improvements	Water Enterprise	2002	2022	30,000,000	30,000,000	—	30,000,000	—	—
Defease Debt and Improvements	Water Enterprise	1994	2010	22,650,000	22,650,000	880,000	16,055,000	—	—
Retire Lease and Improvements	Water Enterprise	1990	2010	20,930,000	20,930,000	4,560,000	—	—	—
Other Long-Term Indebtedness									
Reimbursement Contracts	Water Enterprise	9999	9999	—	—	12,836	—	—	—
Sweetwater Springs Water District									
General Obligation Bonds									
Purchase and Upgrade System	Water Enterprise	1990	2043	12,000,000	11,150,000	110,000	10,236,307	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	2,446,829	—
Taft Public Financing Authority									
Revenue Bonds									
Correctional Facility	Financing or Constructing Facilities	1996	2017	21,740,000	21,740,000	800,000	17,490,000	—	—
Tahoe City Public Utility District									
General Obligation Bonds									
Refunding State Loan	Waste Disposal Enterprise	2001	2011	179,730	179,730	14,692	165,038	—	—
Refunding State Loan	Water Enterprise	2001	2010	878,624	878,624	82,780	795,844	—	—
Refunding State Loan	Water Enterprise	2001	2021	602,994	602,994	18,165	584,829	—	—
Certificates of Participation									
Capital Facilities Project	Recreation and Park	1993	2013	2,045,000	2,045,000	85,000	1,405,000	—	—
Capital Facilities Project	Recreation and Park	1993	2004	7,940,000	7,940,000	835,000	1,830,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tahoe City Public Utility District — (continued)									
Other Long-Term Indebtedness									
Capital Lease Asset Purchases	Recreation and Park	2001	2006	\$ 111,761	\$ 111,761	\$ 27,601	\$ 94,715	\$ —	\$ —
Purchase Capital Equipment	Water Enterprise	2002	2007	206,880	206,880	11,695	195,185	—	—
Special Assessment Act 1915 Act Bonds	Recreation and Park	—	—	—	—		212,723	—	—
State Of California	Waste Disposal Enterprise	—	—	—	—	—	—	243,587	—
Tahoe City Public Utility District Public Facilities Finance Corporation									
Certificates of Participation									
Capital Facilities Project	Financing or Constructing Facilities	1993	2004	7,940,000	7,940,000	835,000	1,830,000	—	—
Capital Facilities Project	Financing or Constructing Facilities	1993	2013	2,045,000	2,045,000	85,000	1,405,000	—	—
Tahoe Forest Hospital District									
Revenue Bonds									
Improvements/Renovations	Hospital Enterprise	1999	2029	19,955,000	19,955,000	211,474	31,335,014	—	—
Tahoe-Truckee Unified School District Financing Corporation									
Certificates of Participation									
Financing	Financing or Constructing Facilities	1997	2011	5,180,000	5,180,000	300,000	3,530,000	—	—
Financing	Financing or Constructing Facilities	1996	2004	951,000	951,000	130,000	137,000	—	—
Financing	Financing or Constructing Facilities	2002	2019	9,500,000	9,500,000	—	9,500,000	—	—
Tea Pot Dome Water District									
United States	Water Enterprise	—	—	—	—	—	—	62,468	—
Tehachapi - Cummings County Water District									
Certificates of Participation									
Emissions Control Project	Water Enterprise	1998	2015	5,795,000	5,795,000	310,000	4,875,000	—	—
Emissions Control Project	Water Enterprise	1994	2014	6,200,000	6,200,000	4,760,000	—	—	—
Tehachapi Cemetery District									
Other Long-Term Indebtedness									
General Improvements	Recreation and Park	2000	2005	25,290	25,290	2,475	13,703	—	—
Tehachapi City Financing Corporation									
Certificates of Participation									
Pay Off Water Rights Loan	Financing or Constructing Facilities	2000	2016	3,990,000	3,990,000	230,000	3,435,000	—	—
Water System Improvement	Financing or Constructing Facilities	1998	2038	289,900	289,900	3,200	275,100	—	—
Tehama County Mosquito and Vector Control									
Other Long-Term Indebtedness									
Compensated Absences	Pest Control	2001	2003	19,187	19,187	—	23,662	—	—
Temecula Community Services District									
Certificates of Participation									
Community Recreation Center	Recreation and Park	2001	2018	6,465,000	6,465,000	280,000	6,185,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Temple City Financing Authority Revenue Bonds									
Refund 1974 Revenue Bonds	Financing or Constructing Facilities	1993	2023	\$ 4,645,000	\$ 4,645,000	\$ 90,000	\$ 3,900,000	\$ —	\$ —
Templeton Community Services District Certificates of Participation									
Refund 1990 Certificates	Waste Disposal Enterprise	1997	2005	330,000	330,000	40,000	95,000	—	—
Other Long-Term Indebtedness									
Construction	Water Enterprise	1996	2006	51,639	51,639	4,359	37,181	—	—
Construction	Recreation and Park	1996	2006	5,426	5,426	518	4,411	—	—
Construction	Fire Protection	1996	2006	171,926	171,926	14,313	122,077	—	—
Construction	Waste Disposal Enterprise	1996	2006	22,756	22,756	1,921	16,385	—	—
Upgrade Facilities	Waste Disposal Enterprise	2002	2006	100,383	100,383	21,394	64,693	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	2,059,878	—
Templeton Unified School District Educational Facilities Corporation Certificates of Participation									
To Fund School Construction	Financing or Constructing Facilities	1998	2006	1,360,000	1,360,000	220,000	720,000	—	—
To Fund School Construction	Financing or Constructing Facilities	1993	2006	17,395,000	17,395,000	1,710,000	5,435,000	—	—
Tenaja Community Services District Special Assessment Act 1915 Act Bonds	Streets and Roads - Construction and Maintenance	—	—	—	—	165,000	355,000	—	—
Tennant Community Services District State Of California	Water Enterprise	—	—	—	—	—	—	15,249	—
Terra Bella Irrigation District State Of California	Water Enterprise	—	—	—	—	—	—	1,964,329	—
Terra Bella Sewer Maintenance District Certificates of Participation									
Construction	Waste Disposal Enterprise	1996	2026	100,000	100,000	10,000	925,000	—	—
Teviston Community Services District General Obligation Bonds									
Water System Improvements	Water Enterprise	1998	2038	141,250	141,250	1,675	133,587	—	—
The City of Downey Water Facilities Corporation Revenue Bonds									
Financing	Financing or Constructing Facilities	1978	2003	7,910,000	7,910,000	560,000	—	—	—
The La Quinta Financing Authority Revenue Bonds									
City Hall Construction	Financing or Constructing Facilities	1996	2019	8,790,000	8,790,000	285,000	7,190,000	—	—
The Visalia Financing Corporation Certificates of Participation									
Construction of New School	Financing or Constructing Facilities	1990	2017	29,045,000	29,045,000	—	15,006,638	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Thermalito Irrigation District									
Revenue Bonds									
Increase Filter Plant System	Water Enterprise	1994	2014	\$ 410,000	\$ 410,000	\$ 5,000	\$ 375,000	\$ —	\$ —
Other Long-Term Indebtedness									
Finance SWDA Mandate	Water Enterprise	1997	2007	412,720	412,720	39,728	233,917	—	—
United States	Waste Disposal Enterprise	—	—	—	—	—	—	1,052,108	—
Thornton Fire Protection District									
n/a									
Other Long-Term Indebtedness									
Purchase Water Tender	Fire Protection	2002	2004	72,000	72,000	24,244	24,244	—	—
Thousand Oaks Public Financing Authority									
Revenue Bonds									
Flood Control	Financing or Constructing Facilities	1996	2013	14,850,000	14,850,000	—	—	—	—
Certificates of Participation									
Construction of Library	Financing or Constructing Facilities	2002	2032	19,655,000	19,655,000	340,000	18,770,000	—	—
Construction of Library	Library Services	2002	2032	19,655,000	19,655,000	—	—	—	—
Three Valleys Municipal Water District									
Certificates of Participation									
Cost of Plant	Water Enterprise	1993	2014	29,790,000	29,790,000	1,170,000	19,445,000	—	—
Plant	Water Enterprise	1984	2014	6,000,000	6,000,000	—	6,000,000	—	—
Thunderbird County Water District									
General Obligation Bonds									
Water System Construction	Water Enterprise	1968	2007	237,000	237,000	9,692	42,677	—	—
Other Long-Term Indebtedness									
Purchase Equipment	Water Enterprise	2003	2012	90,000	90,000	3,435	86,565	—	—
Tia Juana Valley County Water District									
Other Long-Term Indebtedness									
Groundwater Feasibility Study	Water Enterprise	1997	2010	116,978	116,678	—	116,678	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	112,823	—
Tiburon Fire Protection District									
Other Long-Term Indebtedness									
Construction of Building	Fire Protection	1991	2010	2,360,000	2,360,000	110,078	962,955	—	—
Purchase of Equipment	Fire Protection	1998	2005	150,000	150,000	22,372	48,072	—	—
Timber Cove County Water District									
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	70,000	630,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	331,515	—
Timber Cove Fire Protection District									
Other Long-Term Indebtedness									
Construction and Improvement	Financing or Constructing Facilities	1996	2003	60,000	60,000	—	—	—	—
Construction and Improvements	Fire Protection	1996	2003	60,000	60,000	9,703	5,616	—	—
Firehouse Construction	Fire Protection	1994	2014	300,000	300,000	14,186	211,988	—	—
Tomaes Community Services District									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tomales Community Services District — (continued) State Of California	Waste Disposal Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 127,031	\$ —
Torrance Public Financing Authority Certificates of Participation Refund 1991 COP	Financing or Constructing Facilities	1998	2028	10,300,000	10,300,000	495,000	8,095,000	—	—
Trabuco Canyon Water District Revenue Bonds Construct Water and Sewer	Water Enterprise	1994	2015	61,960,000	61,960,000	2,795,000	43,725,000	—	—
General Obligation Bonds Construct Water Facilities	Water Enterprise	1962	2003	1,575,000	1,575,000	20,000	20,000	—	—
Certificates of Participation Water Capacity/Construction	Water Enterprise	1994	2019	12,080,000	12,080,000	335,000	9,785,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	115,000	1,205,000	—	—
Tracy Fire Protection District Other Long-Term Indebtedness Purchase of Pumper Engine	Fire Protection	2002	2009	257,630	257,630	32,609	194,225	—	—
State Loan Chapter 1168/85	Fire Protection	1985	2015	35,375	35,375	—	35,375	—	—
Tranquillity Irrigation District Other Long-Term Indebtedness Water Utility	Water Enterprise	1995	2012	2,000,000	1,800,000	93,964	1,662,297	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	1,102,519	—
Tranquillity Public Utility District General Obligation Bonds Sewer Construction	Waste Disposal Enterprise	1979	2019	100,000	100,000	2,000	61,000	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	800	19,800	—	—
Transmission Agency of Northern California Revenue Bonds Construction of Transmission	Electric Enterprise	1993	2024	240,480,000	240,480,000	184,640,000	46,735,000	—	—
Construction of Transmission	Electric Enterprise	1990	2013	283,634,036	283,634,036	2,539,018	32,985,406	—	—
Construction of Transmission-C	Electric Enterprise	2003	2024	44,525,000	44,525,000	200,000	44,325,000	—	—
Refunding Issue (A&B)	Electric Enterprise	2003	2024	191,575,000	191,575,000	625,000	190,950,000	—	—
Refunding of Bonds	Electric Enterprise	2002	2024	103,825,000	103,825,000	2,410,000	101,415,000	—	—
Travis Unified School District Financing Corporation Certificates of Participation Construct/Renovate Schools	Financing or Constructing Facilities	1998	2027	13,535,000	13,535,000	150,000	13,055,000	—	—
Tri-Agency Economic Development Authority Other Long-Term Indebtedness Relending Program	Local and Regional Planning or Development	2000	2027	400,000	400,000	12,980	377,188	—	—
Tri-City Hospital District Revenue Bonds Insured Refunding Bond	Hospital Enterprise	1996	2017	82,880,000	82,880,000	4,163,543	58,928,392	—	—
Insured Refunding Bond	Hospital Enterprise	1991	2022	41,000,000	41,000,000	—	13,605,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tri-City Hospital District — (continued)									
Insured Refunding Bond	Hospital Enterprise	1986	2015	\$ 56,575,000	\$ 56,575,000	\$ —	\$ 11,005,000	\$ —	\$ —
Tri-City Waste Facilities Financing Authority									
Revenue Bonds									
Waste Management Landfill Suit	Financing or Constructing Facilities	1998	2013	7,920,000	7,920,000	445,000	6,280,000	—	—
Tri-Dam Power Authority									
Revenue Bonds									
Electric Utility	Electric Enterprise	1994	2017	52,055,000	52,055,000	1,525,000	42,885,000	—	—
Trinity County Public Utilities District									
Certificates of Participation									
Acquire Distribution System	Electric Enterprise	1993	2023	12,500,000	12,500,000	9,905,000	—	—	—
System Improvements	Electric Enterprise	2003	2023	9,580,000	9,580,000	—	9,580,000	—	—
System Improvements	Electric Enterprise	1997	2027	1,580,000	1,580,000	30,000	1,430,000	—	—
Other Long-Term Indebtedness									
System Improvements	Electric Enterprise	2003	2022	7,803,800	77,567	—	77,567	—	—
Trinity County Waterworks District No. 1									
Special Assessment Act									
1911 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	723,066	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	350,937	—
Triunfo County Sanitation District (Ventura)									
Revenue Bonds									
Treatment Plant Expansion	Waste Disposal Enterprise	1994	2019	9,200,000	9,200,000	300,000	7,200,000	—	—
Certificates of Participation									
Purchase Water Company	Water Enterprise	1993	2013	9,675,000	9,675,000	7,225,000	—	—	—
Other Long-Term Indebtedness									
Refunding 1992 Revenue Bonds	Waste Disposal Enterprise	2002	2008	2,210,000	2,210,000	330,000	1,880,000	—	—
Refunding 1993 COPs	Waste Disposal Enterprise	2003	2013	6,655,000	6,655,000	510,000	6,145,000	—	—
Truckee Fire Protection District									
Other Long-Term Indebtedness									
Equipment Purchase	Fire Protection	1998	2008	533,630	533,630	64,463	288,901	—	—
Truckee-Donner Public Utility District									
Certificates of Participation									
Main Office Building	Electric Enterprise	1993	2012	3,245,000	3,245,000	155,000	2,030,000	—	—
System Improvements	Water Enterprise	1996	2021	10,905,000	10,905,000	285,000	9,410,000	—	—
Other Long-Term Indebtedness									
Equipment	Electric Enterprise	1996	2013	1,417,905	1,417,905	150,630	597,835	—	—
Equipment	Electric Enterprise	2002	2007	117,963	117,963	16,075	101,888	—	—
Equipment	Water Enterprise	2002	2007	88,591	88,591	7,508	81,083	—	—
Equipment Purchase	Water Enterprise	1997	2005	272,931	272,931	40,693	122,825	—	—
Projects	Water Enterprise	2002	2017	3,240,000	3,240,000	—	3,240,000	—	—
Water System Improvement	Water Enterprise	1993	2021	5,250,000	5,250,000	167,022	4,262,174	—	—
Truckee-Donner Recreation and Park District									
Other Long-Term Indebtedness									
Construction of New Park	Recreation and Park	2002	2021	2,000,000	1,637,694	—	1,637,694	—	—
Truckee-Tahoe Airport District									
State Of California									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Truckee-Tahoe Airport District — (continued)	Airport Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 761,756	\$ —
Tucker Oaks Water District									
Other Long-Term Indebtedness									
Repairs	Waste Disposal Enterprise	1990	2015	20,899	20,899	—	24,429	—	—
Tulare District Healthcare System									
Revenue Bonds									
98 Bond	Hospital Enterprise	1998	2021	12,920,000	12,920,000	765,000	11,105,000	—	—
Construction	Hospital Enterprise	2002	2032	8,000,000	8,000,000	—	8,000,000	—	—
General Obligation Bonds									
Refinance 1991 Revenue Bond	Hospital Enterprise	1998	2021	12,920,000	12,920,000	—	—	—	—
Other Long-Term Indebtedness									
979 Gem Street Property	Hospital Enterprise	1996	2006	150,000	150,000	1,703	141,064	—	—
Equipment Lease	Hospital Enterprise	2000	2005	3,342,644	3,342,644	356,049	732,528	—	—
Equipment Lease	Hospital Enterprise	2001	2007	1,884,140	1,884,140	705,692	1,178,448	—	—
Gem Street	Hospital Enterprise	1990	2006	605,000	605,000	54,814	169,646	—	—
Leased Equipment	Hospital Enterprise	1999	2006	2,715,265	2,715,265	494,360	1,681,214	—	—
Purchased 793 and 795 Cherry	Hospital Enterprise	1989	2009	177,750	177,750	3,488	150,384	—	—
Tulare Irrigation District									
Other Long-Term Indebtedness									
Water Facilities	Water Enterprise	1998	2013	5,800,000	5,800,000	433,001	4,131,674	—	—
Tulare Lake Basin Water Storage District									
General Obligation Bonds									
Refund 1980 Bonds	Water Enterprise	1994	2004	2,700,000	2,700,000	280,000	660,000	—	—
Other Long-Term Indebtedness									
District Office Land Purchase	Water Enterprise	1997	2017	600,000	600,000	1,071	24,291	—	—
Tulare Lake Drainage District (Kings)									
General Obligation Bonds									
Construct Drainage Facility	Drainage and Drainage Maintenance	1994	2005	5,000,000	5,000,000	530,000	1,155,000	—	—
Construction of Main Drain	Drainage and Drainage Maintenance	1977	2008	11,000,000	11,000,000	400,000	2,375,000	—	—
Tulelake Multi - County Fire Protection District									
Lease Obligations	Fire Protection	—	—	—	—	—	—	—	147,530
Tuolumne Sanitary District									
Revenue Bonds									
Raise Funds for Share of Grant	Waste Disposal Enterprise	1979	2019	335,000	335,000	9,000	217,000	—	—
Tuolumne Utilities District									
Certificates of Participation									
Water Improvements	Water Enterprise	1990	2031	1,100,000	1,100,000	14,000	985,000	—	—
Other Long-Term Indebtedness									
Water Improvements	Water Enterprise	1994	2015	1,784,668	1,784,668	103,307	1,493,555	—	—
Water Improvements	Water Enterprise	1996	2016	3,608,856	3,608,856	145,734	3,197,763	—	—
Special Assessment Act									
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	20,000	727,522	—	—
1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	—	5,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Tuolumne Utilities District — (continued)									
1915 Act Bonds	Waste Disposal Enterprise	—	—	\$ —	\$ —		\$ 21,878	\$ —	\$ —
United States									
State Of California	Water Enterprise	—	—	—	—	—	—	74,476	—
	Water Enterprise	—	—	—	—	—	—	1,767,115	—
Turlock Irrigation District									
Revenue Bonds									
Advance Refunding 1986	Electric Enterprise	1992	2018	46,265,000	46,265,000	1,515,000	41,620,000	—	—
Don Pedro Project-Generator	Electric Enterprise	1988	2014	14,955,000	14,955,000	515,000	10,610,000	—	—
Gas Generation	Electric Enterprise	1998	2026	70,870,000	70,870,000	1,070,000	66,255,000	—	—
Refund COPs	Electric Enterprise	1996	2013	60,580,000	60,580,000	3,355,000	41,710,000	—	—
Small Hydro Project	Electric Enterprise	1986	2020	53,320,000	53,320,000	—	8,435,000	—	—
General Obligation Bonds									
New Don Padro Dam	Electric Enterprise	1967	2005	34,000,000	34,000,000	1,320,000	4,295,000	—	—
Certificates of Participation									
Generation and Transmissions	Electric Enterprise	2001	2031	40,900,000	40,900,000	900,000	40,000,000	—	—
Turlock Mosquito Abatement District									
Other Long-Term Indebtedness									
General	Pest Control	1986	2006	20,658	20,658	—	18,966	—	—
Turner Island Water District									
Other Long-Term Indebtedness									
New Wells	Water Enterprise	2000	2003	30,000	30,000	7,500	—	—	—
New wells	Water Enterprise	2003	2008	190,000	190,000	15,833	174,167	—	—
Lease Obligations									
	Water Enterprise	—	—	—	—	—	—	—	86,987
Tuxedo-Country Club Fire Protection District									
Other Long-Term Indebtedness									
Chapter 1168, 1985	Fire Protection	1985	2020	47,272	47,272	—	47,272	—	—
Twain Harte Community Services District									
Revenue Bonds									
Improve Sewer Lines	Waste Disposal Enterprise	1974	2013	250,000	250,000	8,000	101,000	—	—
Certificates of Participation									
Provide Water	Water Enterprise	1993	2020	86,244	86,224	73,837	—	—	—
Other Long-Term Indebtedness									
Refurbish Water Tanks	Water Enterprise	2000	2020	174,864	77,432	27,066	159,227	—	—
Water Utility	Water Enterprise	1974	2023	150,165	150,165	3,662	73,251	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	1,169,720	—
Twentynine Palms County Water District									
Certificates of Participation									
Advanced Refunding of COP	Water Enterprise	2002	2012	2,386,000	2,386,000	114,968	2,271,122	—	—
Refinancing 1986 COPs	Water Enterprise	1995	2016	2,655,000	2,655,000	105,000	2,265,000	—	—
Water Facility Construction	Water Enterprise	1992	2022	6,750,000	6,750,000	2,955,000	—	—	—
State Of California									
	Water Enterprise	—	—	—	—	—	—	3,638,121	—
Ukiah Unified School District School Building Corporation									
Certificates of Participation									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Upland Public Financing Authority — (continued)									
Revenue Bonds									
Refund COP	Financing or Constructing Facilities	2002	2016	\$ 3,040,000	\$ 3,040,000	\$ 250,000	\$ 2,790,000	\$ —	\$ —
Utica Power Authority									
Other Long-Term Indebtedness									
Financing, Start Up Costs	Electric Enterprise	1996	2031	3,705,000	3,705,000	60,093	2,719,430	—	—
Vacaville Public Financing Authority									
Revenue Bonds									
Public Improvements	Financing or Constructing Facilities	2000	2031	11,995,000	11,995,000	170,000	11,825,000	—	—
Public Improvements	Financing or Constructing Facilities	2001	2031	31,980,000	31,980,000	—	31,980,000	—	—
Public Improvements	Financing or Constructing Facilities	1996	2022	9,250,000	9,250,000	225,000	7,890,000	—	—
Public Infrastructure	Financing or Constructing Facilities	1988	2018	87,830,000	75,880,000	155,000	5,390,000	—	—
Certificates of Participation									
City Hall, Corporate Yard	Financing or Constructing Facilities	1997	2027	13,660,000	13,660,000	245,000	12,625,000	—	—
Sports Complex, Skating	Financing or Constructing Facilities	1998	2020	7,880,000	7,880,000	210,000	7,185,000	—	—
Theater, Library, Cultural	Financing or Constructing Facilities	1994	2013	15,170,000	15,170,000	670,000	10,035,000	—	—
Vacaville Unified School Library District									
General Obligation Bonds									
Construction of New Library	Library Services	2002	2030	3,895,000	3,895,000	—	—	—	—
Vacaville-Elmira Cemetery District									
Other Long-Term Indebtedness									
New Pump Station	Cemetery	2000	2004	60,153	60,153	12,031	24,061	—	—
Vallecitos Water District									
Certificates of Participation									
Reservoir Construction	Water Enterprise	1998	2031	24,865,000	24,865,000	400,000	24,200,000	—	—
Vallejo Sanitation and Flood Control District									
Certificates of Participation									
Collection and Treatment	Waste Disposal Enterprise	1994	2020	38,905,000	38,905,000	1,145,000	30,069,493	—	—
Collection and Treatment	Waste Disposal Enterprise	2001	2028	25,645,000	25,645,000	630,000	24,405,000	—	—
Other Long-Term Indebtedness									
Sewage Disposal	Waste Disposal Enterprise	1994	2005	1,108,896	1,108,896	105,755	288,664	—	—
Valley Center Cemetery District									
Time Warrants	Cemetery	—	—	—	—	4,362	8,762	—	—
Valley Center Fire Protection District									
Other Long-Term Indebtedness									
Purchase of Fire Engine	Fire Protection	2000	2006	244,108	244,108	62,996	65,573	—	—
Valley Center Municipal Water District									
Revenue Bonds									
Refinance Safe Drinking Water	Water Enterprise	1993	2013	1,400,000	1,400,000	65,000	835,000	—	—
Other Long-Term Indebtedness									
Reclamation Improvements	Waste Disposal Enterprise	1998	2003	1,500,000	1,500,000	—	1,500,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Valley Center Municipal Water District — (continued)									
Water Utility	Water Enterprise	1960	2006	\$ 23,400	\$ 23,400	\$ 2,094	\$ 5,836	\$ —	\$ —
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	60,000	1,455,000	—	—
Valley of the Moon Fire Protection District									
Other Long-Term Indebtedness Pickup Trucks	Fire Protection	2001	2004	78,313	78,313	53,533	—	—	—
Valley of the Moon Water District									
Certificates of Participation Construction	Water Enterprise	2000	2021	3,000,000	2,833,992	151,838	2,682,154	—	—
Valley Sanitary District (Riverside)									
Other Long-Term Indebtedness Wetlands Project	Waste Disposal Enterprise	2000	2008	3,405,000	2,868,721	470,000	1,580,931	—	—
Valley Springs Public Utility District									
Revenue Bonds									
Safe Water Bond Law 1976	Water Enterprise	1981	2021	138,000	138,000	2,000	55,000	—	—
Other Long-Term Indebtedness General	Water Enterprise	2000	2010	50,000	50,000	5,000	35,000	—	—
Spray Waste Facility	Water Enterprise	1990	2004	55,446	55,446	5,142	11,552	—	—
Water Backup	Water Enterprise	1991	2016	125,575	125,575	3,775	102,800	—	—
Water Well	Water Enterprise	1992	2016	117,877	117,877	3,666	88,461	—	—
Valley-Wide Recreation and Park District									
Certificates of Participation Refunding Bonds	Recreation and Park	1994	2009	1,765,000	1,765,000	85,000	1,270,000	—	—
Other Long-Term Indebtedness Bank Loan for Equipment	Recreation and Park	2000	2004	20,608	20,608	4,769	5,996	—	—
Bank Loan for Equipment	Recreation and Park	1998	2003	20,000	20,000	4,038	2,671	—	—
Finance Acquisition of Vehicle	Recreation and Park	2001	2006	76,088	76,088	13,865	49,940	—	—
Vandalia Irrigation District									
United States	Water Enterprise	—	—	—	—	—	—	2,627	—
Vandenberg Village Community Services District									
Revenue Bonds									
Retire 1988 Sewer Bonds	Waste Disposal Enterprise	1996	2008	880,800	880,800	67,200	483,600	—	—
Retire 1988 Water Bonds	Water Enterprise	1996	2008	2,789,200	2,789,200	212,800	1,531,400	—	—
Ventura County Public Facilities Corporation									
Certificates of Participation Acquire/Construct Facilities	Financing or Constructing Facilities	1998	2013	12,385,000	12,385,000	750,000	10,570,000	—	—
Ventura County Public Financing Authority									
Revenue Bonds									
Refund 1991 Bond	Financing or Constructing Facilities	1998	2011	6,095,000	6,095,000	1,095,000	3,895,000	—	—
Certificates of Participation Acquire/Construct Facilities	Financing or Constructing Facilities	2001	2016	75,975,000	75,975,000	3,135,000	72,840,000	—	—
Other Long-Term Indebtedness Acquire/Construct Facilities	Financing or Constructing Facilities	1998	2028	71,000,000	43,800,000	—	43,800,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Ventura County Watershed Protection District General Obligation Bonds Flood Control Facilities	Flood Control and Water Conservation	1967	2004	\$ 25,000,000	\$ 24,806,000	\$ 280,000	\$ 295,000	\$ —	\$ —
Ventura County Waterworks No. 1 Division No. 3 General Obligation Bonds									
Water System Improvements	Water Enterprise	1974	2003	220,000	220,000	10,000	—	—	—
Water System Improvements	Water Enterprise	1974	2003	1,550,000	215,000	15,000	20,000	—	—
Ventura County Waterworks No. 16 General Obligation Bonds Sewer System State Of California	Waste Disposal Enterprise	1972	2003	1,000,000	390,000	25,000	—	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	100,000	—
Ventura County Waterworks No. 19 State Of California									
	Water Enterprise	—	—	—	—	—	—	151,707	—
Ventura Fire Protection District Other Long-Term Indebtedness Acquire/Construct Facility	Fire Protection	2001	2007	2,500,000	2,500,000	487,051	2,012,949	—	—
Ventura Port District General Obligation Bonds Construct Harbor Certificates of Participation Multi-Purpose State Of California	Harbor and Port Enterprise	1962	2001	4,750,000	4,750,000	10,000	20,000	—	—
	Harbor and Port Enterprise	1998	2028	15,000,000	15,000,000	225,000	14,775,000	—	—
	Harbor and Port Enterprise	—	—	—	—	—	—	3,947,072	—
Ventura Region Sanitation District Other Long-Term Indebtedness									
Buffer Land Purchase	Waste Disposal Enterprise	1997	2006	43,304	43,304	4,376	22,340	—	—
Buffer Land Purchase	Waste Disposal Enterprise	1989	2006	79,475	79,475	6,017	21,377	—	—
Dozer and Scraper	Waste Disposal Enterprise	1999	2002	1,068,413	1,068,413	273,315	—	—	—
Front End Loader	Waste Disposal Enterprise	2000	2007	86,004	86,004	11,625	48,885	—	—
Lease Purchase of Vacuum Truck	Waste Disposal Enterprise	2000	2003	45,581	45,581	13,931	7,292	—	—
Liquid Waste Treatment Plant E	Waste Disposal Enterprise	2000	2002	180,000	180,000	59,996	(1)	—	—
Victor Valley Wastewater Reclamation Authority Other Long-Term Indebtedness Finance equipment purchases State Of California	Waste Disposal Enterprise	2003	2013	30,100	30,100	2,725	27,375	—	—
	Waste Disposal Enterprise	—	—	—	—	—	—	13,288,944	—
Victorville Recreation and Park District Certificates of Participation Community Center Cost of Community Center	Recreation and Park	1997	2013	1,315,000	1,315,000	95,000	790,000	—	—
	Financing or Constructing Facilities	1997	2013	1,315,000	1,315,000	—	—	—	—
Visalia Public Finance Authority Revenue Bonds									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
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Washington Township Health Care District — (continued)									
Construction 1993	Hospital Enterprise	1993	2023	\$ 42,970,000	\$ 42,970,000	\$ 960,000	\$ 36,444,609	\$ —	\$ —
Construction 1999	Hospital Enterprise	1999	2029	49,725,000	49,725,000	860,000	46,885,196	—	—
Water Facilities Authority									
Certificates of Participation									
Refunding Certificates	Water Enterprise	1997	2015	24,455,000	24,455,000	1,018,312	19,490,582	—	—
WaterReuse Finance Authority									
Revenue Bonds									
Finance Water Facilities	Financing or Constructing Facilities	1998	2028	200,000,000	200,000,000	3,365,000	121,120,000	—	—
Waterford Public Financing Authority									
Special Assessment Act									
Mark-Roos	Financing or Constructing Facilities	—	—	—	—	55,000	1,515,000	—	—
Mark-Roos	Financing or Constructing Facilities	—	—	—	—	50,000	1,830,000	—	—
Waterloo-Morada Fire Protection District									
Other Long-Term Indebtedness									
Chapter 1146, 1985 Loan	Fire Protection	1985	—	23,880	23,880	—	23,880	—	—
Purchase Fire Truck	Fire Protection	2002	2006	190,373	190,373	23,542	142,783	—	—
Waterworks District No. 21 (Los Angeles)									
Other Long-Term Indebtedness									
Water System Improvement	Water Enterprise	2000	2011	167,000	167,000	7,802	71,627	—	—
Water System Improvement	Water Enterprise	2002	2013	200,000	200,000	—	200,000	—	—
Waterworks District No. 29 (Los Angeles)									
Other Long-Term Indebtedness									
Water System Improvement	Water Enterprise	1994	2005	3,000,000	3,000,000	333,930	716,198	—	—
Waterworks District No. 37 (Los Angeles)									
General Obligation Bonds									
Water System Improvements	Water Enterprise	1963	2002	400,000	400,000	15,000	—	—	—
Waterworks District No. 40 (Los Angeles)									
General Obligation Bonds									
System Improvements 1961	Water Enterprise	1961	2012	1,045,000	1,045,000	8,000	56,000	—	—
System Improvements 1962	Water Enterprise	1962	2006	1,230,000	1,230,000	39,000	70,000	—	—
System Improvements 1968	Water Enterprise	1968	2012	400,000	400,000	15,000	119,000	—	—
System Improvements 1974	Water Enterprise	1974	2012	370,000	370,000	8,000	52,000	—	—
Weaverville Community Services District									
Revenue Bonds									
Acquire Water System	Water Enterprise	1978	2009	850,000	850,000	20,000	555,000	—	—
Certificates of Participation									
Improvements to Water System	Water Enterprise	1997	2037	2,671,000	2,671,000	30,000	2,508,000	—	—
Special Assessment Act									
1915 Act Bonds	Water Enterprise	—	—	—	—	700	54,600	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	695,474	—
Weaverville Sanitary District (Trinity)									
Revenue Bonds									
Plant Expansion	Waste Disposal Enterprise	1973	2013	149,000	149,000	5,000	68,000	—	—
Certificates of Participation									



**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
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West Side Health Care District — (continued) Health Care	Health	1998	2008	\$ 2,421,747	\$ 2,421,747	\$ 204,340	\$ 1,704,737	\$ —	\$ —
West Side Recreation and Park District Other Long-Term Indebtedness Refund of Taxes to County	Recreation and Park	2002	2004	1,423,000	1,423,000	—	1,423,000	—	—
West Stanislaus Fire Protection District Other Long-Term Indebtedness Fire Protection	Fire Protection	2001	2010	132,500	132,500	12,500	107,500	—	—
Fire Station Construction	Fire Protection	2000	2010	665,664	665,664	61,609	391,313	—	—
West Valley Mosquito and Vector Control District Certificates of Participation Purchase of Building	Pest Control	1991	2010	1,070,000	1,070,000	70,000	670,000	—	—
West Valley Sanitation District of Santa Clara County (Santa Clara) Revenue Bonds									
Capital Improvements	Waste Disposal Enterprise	1997	2003	460,613	460,613	52,391	—	—	—
Subsurface Line Improvements	Waste Disposal Enterprise	2000	2031	7,325,000	7,325,000	120,000	7,090,000	—	—
Treatment Plant	Waste Disposal Enterprise	1995	2020	10,119,389	10,119,389	—	10,119,389	—	—
West Valley Water District Revenue Bonds									
Advance Refunding of 1990 COP	Water Enterprise	1998	2005	2,430,000	2,430,000	310,000	1,025,000	—	—
General Obligation Bonds Waterworks Construction	Water Enterprise	1988	2003	1,525,000	1,525,000	145,000	205,000	—	—
Other Long-Term Indebtedness Water Participation Rights	Water Enterprise	1994	2011	4,545,000	4,545,000	270,000	2,115,000	—	—
Special Assessment Act 1915 Act Bonds	Water Enterprise	—	—	—	—	20,000	460,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	9,396	—
Western Contra Costa County Transit Authority Other Long-Term Indebtedness Construction	Transit Enterprise	1998	2023	5,330,000	5,330,000	310,000	3,885,000	—	—
Western Hills Water District Special Assessment Act Mello-Roos	Water Enterprise	—	—	—	—		27,650,000	—	—
Western Municipal Water District Revenue Bonds									
Defeasement/Fund Const. Proj.	Water Enterprise	2002	2032	48,700,000	48,700,000	—	48,700,000	—	—
Other Long-Term Indebtedness Construction Improvements	Water Enterprise	1993	2012	262,500	262,500	18,833	93,152	—	—
Conveyance System	Waste Disposal Enterprise	1997	2018	340,452	340,452	14,330	269,766	—	—
Pipeline	Waste Disposal Enterprise	1999	2018	7,500,000	7,500,000	252,284	5,866,755	—	—
Pumping Station	Waste Disposal Enterprise	1998	2018	174,229	174,229	7,432	140,047	—	—
Purchase Pipeline Capacity	Waste Disposal Enterprise	1993	2012	2,388,071	2,388,071	112,041	1,297,176	—	—
Wastewater Treatment System	Waste Disposal Enterprise	1996	2028	3,755,247	3,755,247	3,058,506	—	—	—
Special Assessment Act									





**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Westwood Community Services District — (continued) State Of California	Water Enterprise	—	—	\$ —	\$ —	\$ —	\$ —	\$ 787,233	\$ —
Wheatland Water District Other Long-Term Indebtedness Water Project	Water Enterprise	1998	2004	12,000	12,000	—	12,000	—	—
Wheeler Ridge-Maricopa Water Storage District General Obligation Bonds Refinance 1970, 1975 Series	Water Enterprise	1996	2015	16,305,000	16,305,000	490,000	9,265,000	—	—
Other Long-Term Indebtedness 1977 Water Relief	Water Enterprise	1977	2017	2,348,865	2,348,865	63,233	1,432,706	—	—
Whitehawk Ranch Community Services District Other Long-Term Indebtedness Emergency Vehicle	Fire Protection	2003	2010	66,910	66,910	—	66,910	—	—
Whittier Public Financing Authority Revenue Bonds Refund 1992 Revenue Bonds	Financing or Constructing Facilities	2002	2023	7,505,000	7,505,000	—	7,505,000	—	—
Whittier Utility Authority Revenue Bonds Refund 93 Issue/Improvements	Water Enterprise	2003	2033	10,945,000	10,945,000	350,000	10,595,000	—	—
Refunding/Improvements	Water Enterprise	1993	2017	8,635,000	8,635,000	6,610,000	—	—	—
Refunding/Improvements	Waste Disposal Enterprise	1993	2014	5,935,000	5,935,000	235,000	4,035,000	—	—
Williams Fire Protection Authority Other Long-Term Indebtedness Lease Purchase of Fire Truck	Fire Protection	1999	2004	101,763	101,763	27,772	—	—	—
Purchase of Light Rescue Truck	Fire Protection	2000	2007	56,500	56,500	7,619	34,922	—	—
Purchase of Pick Up Truck	Fire Protection	2001	2005	29,530	29,530	9,619	15,313	—	—
Willow County Water District Other Long-Term Indebtedness Purchase Office Building	Water Enterprise	1995	2010	130,000	130,000	12,936	13,257	—	—
Willow Creek Community Services District Other Long-Term Indebtedness Equipment	Water Enterprise	2001	2005	10,491	10,491	1,225	7,527	—	—
Gambi Project	Water Enterprise	1989	2009	20,800	20,800	2,572	4,827	—	—
United States	Water Enterprise	—	—	—	—	—	—	35,457	—
State Of California	Water Enterprise	—	—	—	—	—	—	867,433	—
Willow Creek Fire Protection District Other Long-Term Indebtedness Equipment Purchase	Fire Protection	2001	2009	184,985	184,985	—	173,319	—	—
Windsor County Water District Revenue Bonds Distribution	Waste Disposal Enterprise	1994	2024	3,210,000	3,105,000	150,000	2,075,000	—	—
Improvements	Water Enterprise	2002	2027	5,145,000	5,145,000	—	5,145,000	—	—
Improvements	Waste Disposal Enterprise	2002	2027	5,145,000	5,145,000	—	5,145,000	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Windsor County Water District — (continued)									
General Obligation Bonds									
Transmission and Distribution	Waste Disposal Enterprise	1978	2018	\$ 150,000	\$ 150,000	\$ 4,000	\$ 92,000	\$ —	\$ —
Waste Disposal	Waste Disposal Enterprise	1968	2010	670,000	368,000	15,000	124,000	—	—
Waste Disposal	Waste Disposal Enterprise	1970	2011	361,000	115,000	5,000	46,000	—	—
Other Long-Term Indebtedness									
Sewer Improvements	Waste Disposal Enterprise	1999	2024	8,777,801	8,777,801	344,333	8,538,935	—	—
Special Assessment Act 1915 Act Bonds	Waste Disposal Enterprise	—	—	—	—	270,000	1,570,000	—	—
Windsor Joint Powers Financing Authority									
Revenue Bonds									
Refund Lease Revenue Bonds	Financing or Constructing Facilities	2001	2024	6,785,000	6,785,000	175,000	6,610,000	—	—
Refund of 1987 COPs	Financing or Constructing Facilities	1994	2012	3,210,000	3,210,000	150,000	2,075,000	—	—
Winterhaven Fire Protection District									
Other Long-Term Indebtedness									
Purchase New Fire Truck	Fire Protection	2001	2013	16,040	16,040	1,817	14,223	—	—
Winterhaven Water District									
Revenue Bonds									
Improvements	Water Enterprise	1971	2013	115,000	115,000	4,000	50,000	—	—
Improvements	Water Enterprise	1971	2013	185,000	185,000	7,000	89,000	—	—
General Obligation Bonds									
Improvements	Water Enterprise	1971	2013	115,000	115,000	—	—	—	—
Improvements	Waste Disposal Enterprise	1971	2013	185,000	185,000	—	—	—	—
Winton Water and Sanitary District (Merced)									
Certificates of Participation									
Improve Facilities	Waste Disposal Enterprise	1998	2028	1,770,000	1,770,000	30,000	1,620,000	—	—
Other Long-Term Indebtedness									
Prior Debt Refunding	Water Enterprise	1993	2017	903,738	903,738	—	719,208	—	—
Special Assessment Act Mello-Roos	Water Enterprise	—	—	—	—	130,000	1,305,000	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	617,730	—
Woodbridge Fire Protection District									
Other Long-Term Indebtedness									
State Loan Chapter 1168/85	Fire Protection	1985	2010	43,968	43,968	—	43,968	—	—
Station 3 Remodel	Financing or Constructing Facilities	2002	2008	320,000	320,000	19,980	300,020	—	—
Woodlake Fire Protection District									
Other Long-Term Indebtedness									
Asset Acquisition	Fire Protection	2001	2010	75,000	75,000	6,621	56,026	—	—
Woodville Public Utility District									
Revenue Bonds									
Construct Sewer Plant	Waste Disposal Enterprise	1968	2008	150,000	150,000	5,000	33,000	—	—
General Obligation Bonds									
Construct Sewer Plant	Waste Disposal Enterprise	1968	2008	150,000	150,000	5,000	33,000	—	—
Yolo County Communications Emergency Services Agency									
Other Long-Term Indebtedness									

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

Name of Special District / Debt / Purpose	Activity	Year of Issue	Ending Maturity	Amount Authorized	Amount Issued or Received	Current Year Redeemed or Repaid	Outstanding End of Year	Construction Financed by U.S. or State	Total Future Lease Obligations
Yolo County Communications Emergency Services Agency — (continued)									
Communication Equipment	Governmental Services	1996	2001	\$ 1,126,968	\$ 1,126,968	\$ 12,721	\$ —	\$ —	\$ —
Yolo County Resource Conservation District									
Other Long-Term Indebtedness									
Acquisition of Equipment	Resource Conservation	2001	2003	5,984	5,984	1,913	3,176	—	—
Acquisition of Equipment	Resource Conservation	2001	2005	17,500	17,500	4,356	7,255	—	—
Yolo Fire Protection District									
Other Long-Term Indebtedness									
Fire Equipment	Fire Protection	1998	2004	80,000	80,000	11,973	25,895	—	—
Yorba Linda Water District									
Improvement No. 2									
General Obligation Bonds									
Construction	Water Enterprise	1998	2005	10,105,000	10,105,000	1,388,685	2,948,543	—	—
Construction	Water Enterprise	1993	2004	27,320,000	5,840,000	666,675	703,062	—	—
Other Long-Term Indebtedness									
Construction of Well	Water Enterprise	1993	2008	322,188	322,188	21,987	149,061	—	—
Yuba City Unified School District Financing Corporation									
Certificates of Participation									
School Construction	Financing or Constructing Facilities	1997	2022	13,140,000	13,140,000	365,000	11,400,000	—	—
Yuba County Water Agency									
Revenue Bonds									
Yuba River Development	Electric Enterprise	1966	2016	185,000,000	162,246,000	4,935,000	61,868,000	—	—
Yuba County Water District									
General Obligation Bonds									
Rackerby Improvement	Water Enterprise	1978	2018	145,300	145,300	3,465	88,495	—	—
Other Long-Term Indebtedness									
Engineering Studies - I	Water Enterprise	2001	2003	2,853	2,853	—	304	—	—
Engineering Studies - P	Water Enterprise	2001	2003	91,188	91,188	5,046	73,386	—	—
Gunite Canal - I	Water Enterprise	1992	2010	118,863	118,863	—	139,483	—	—
Gunite Canal - P	Water Enterprise	1992	2010	239,539	239,539	—	239,539	—	—
State Of California	Water Enterprise	—	—	—	—	—	—	603,367	—
Yucaipa Public Financing Authority									
Revenue Bonds									
Construction	Financing or Constructing Facilities	1995	2007	6,575,000	6,575,000	1,120,000	4,390,000	—	—
Yucaipa Valley Water District									
Revenue Bonds									
Refunding	Waste Disposal Enterprise	1995	2006	12,335,000	12,335,000	1,113,535	4,370,608	—	—
Other Long-Term Indebtedness									
Water Reclamation Plant	Water Enterprise	1998	2008	500,000	500,000	50,000	250,000	—	—
Yucca Valley Airport District									
Other Long-Term Indebtedness									
Land Lease	Airport Enterprise	2000	2032	242,547	242,547	—	242,547	—	—
Yucca Valley Community Center Authority									
Revenue Bonds									
Construction	Financing or Constructing Facilities	1972	2003	1,375,000	1,375,000	95,000	—	—	—

**Table 14. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Long-Term Debt - By Special District in Alphabetical Order**

<b>Name of Special District / Debt / Purpose</b>	<b>Activity</b>	<b>Year of Issue</b>	<b>Ending Maturity</b>	<b>Amount Authorized</b>	<b>Amount Issued or Received</b>	<b>Current Year Redeemed or Repaid</b>	<b>Outstanding End of Year</b>	<b>Construction Financed by U.S. or State</b>	<b>Total Future Lease Obligations</b>
Zamora Fire Protection District Other Long-Term Indebtedness Acquisition of Fire Truck	Fire Protection	2001	2002	\$ 147,398	\$ 147,398	\$ 12,182	\$ 121,324	\$ —	\$ —
Zayante Fire Protection District General Obligation Bonds Construction of Fire Station	Fire Protection	1988	2017	495,000	495,000	15,000	385,000	—	—
Other Long-Term Indebtedness Purchase of Fire Truck	Fire Protection	2000	2004	205,200	205,200	60,243	89,983	—	—
<b>State Totals</b>				<b>\$ 85,764,145,396</b>	<b>\$ 80,680,501,637</b>	<b>\$ 6,936,063,636</b>	<b>\$ 51,549,107,399</b>	<b>\$ 1,357,129,870</b>	<b>\$ 13,027,539</b>

**Table 15. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - Summary by County**

Name of County	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
		County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Alameda	74	\$ 177,950,461	\$ 2,380,926	\$ 215,152,843,423	\$ 15,840,728	\$ 197,815	\$ 196,369,930
Alpine	5	562,261	1,615	—	—	—	563,876
Amador	34	536,659	11,052	—	—	—	547,711
Butte	151	7,208,885	157,864	460,588,812	227,054	32	7,593,835
Calaveras	63	5,808,570	98,534	—	—	—	5,907,104
Colusa	52	1,656,785	21,474	—	—	—	1,678,259
Contra Costa	133	209,241,821	3,408,912	124,464,470,167	7,708,708	101,265	220,460,706
Del Norte	26	1,178,295	34,286	22,800,860	11,659	312	1,224,552
El Dorado	71	40,021,187	643,161	8,012,308,615	1,590,721	11,498	42,266,567
Fresno	143	28,247,323	632,604	2,561,602,744	1,355,017	—	30,234,944
Glenn	44	777,345	15,534	—	—	—	792,879
Humboldt	71	5,348,743	134,298	93,162,618	31,918	—	5,514,959
Imperial	27	2,108,438	36,247	2,720,591,111	1,756,209	24,294	3,925,188
Inyo	33	1,807,249	19,660	1,480,077,290	40,104	898	1,867,911
Kern	190	23,906,095	363,091	99,729,942,585	20,752,367	350,721	45,372,274
Kings	51	3,230,710	67,932	—	—	—	3,298,642
Lake	65	5,337,609	116,633	957,222,636	231,033	1,715	5,686,990
Lassen	30	816,312	20,536	7,726,525	1,561	155	838,564
Los Angeles	266	538,305,397	6,545,273	1,881,187,588,837	73,992,168	773,876	619,616,714
Madera	151	3,114,850	58,851	—	—	—	3,173,701
Marin	83	44,169,409	441,534	7,858,403,026	684,966	6,715	45,302,624
Mariposa	15	704,830	14,930	—	—	—	719,760
Mendocino	73	3,053,410	51,533	2,505,392,680	370,586	6,204	3,481,733
Merced	61	4,190,402	80,982	1,499,543,267	58,708	1,790	4,331,882
Modoc	45	444,446	9,336	—	—	—	453,782
Mono	28	7,190,800	36,258	2,883,623,596	675,714	2,331	7,905,103
Monterey	113	32,053,346	275,563	954,136,016	188,566	1,771	32,519,246
Napa	24	6,638,917	63,060	130,028,643	200,213	—	6,902,190
Nevada	59	18,888,662	328,501	2,119,291,540	75,369	—	19,292,532
Orange	98	324,203,311	4,293,685	255,785,451,252	16,725,378	206,546	345,428,920
Placer	73	33,213,884	443,906	17,027,630,700	1,020,648	11,227	34,689,665
Plumas	56	3,047,433	44,434	51,073,079	3,187	—	3,095,054
Riverside	202	98,318,780	2,115,171	81,078,404,734	18,684,182	372,960	119,491,093
Sacramento	129	133,169,507	2,743,315	70,599,871,673	5,439,032	18,510	141,370,364
San Benito	50	2,468,430	35,395	1,758,358,717	3,969,501	41	6,473,367
San Bernardino	154	132,342,581	2,611,924	77,648,365,439	47,353,034	746,641	183,054,180
San Diego	228	87,787,380	1,222,087	454,268,298,268	18,238,644	244,486	107,492,597
San Francisco	14	7,764,912	56,763	—	—	—	7,821,675
San Joaquin	213	24,346,452	428,991	205,402,516	53,259	790	24,829,492
San Luis Obispo	58	11,413,498	131,699	4,766,096,637	837,794	9,678	12,392,669
San Mateo	92	72,449,681	761,124	680,330,100	749,706	10,781	73,971,292
Santa Barbara	68	45,346,963	504,809	2,671,743,031	919,757	288	46,771,817
Santa Clara	59	111,968,030	1,107,196	339,220,946,510	16,306,014	1,934	129,383,174
Santa Cruz	94	22,594,143	288,723	355,869,984	110,528	2,836	22,996,230
Shasta	130	6,069,398	154,201	814,310,044	1,242,146	2,038	7,467,783
Sierra	23	438,896	6,729	288,230,203	189,049	—	634,674
Siskiyou	52	1,218,268	29,894	42,864,296	38,659	1,496	1,288,317
Solano	67	14,425,521	283,215	28,541,689,900	6,232,311	89,194	21,030,241
Sonoma	97	28,654,668	399,845	50,740,945,303	3,878,669	48,568	32,981,750

**Table 15. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - Summary by County**

Name of County	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
		County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Stanislaus	127	\$ 9,176,422	\$ 195,745	\$ —	\$ —	\$ —	\$ 9,372,167
Sutter	41	4,423,939	83,097	—	—	—	4,507,036
Tehama	35	1,059,833	30,464	13,132,982	2,269	—	1,092,566
Trinity	19	379,712	9,873	205,249,687	25,310	1,089	415,984
Tulare	116	10,540,625	205,208	8,262,209,032	83,601	—	10,829,434
Tuolumne	79	1,737,025	47,857	704,270,741	87,598	851	1,873,331
Ventura	71	116,654,753	1,632,331	94,630,653,286	5,589,961	57,609	123,934,654
Yolo	63	3,401,965	49,175	33,895,507	26,705	1,164	3,479,009
Yuba	74	2,154,128	53,945	136,996,680	137,181	—	2,345,254
<b>State Total</b>	<b><u>4,763</u></b>	<b><u>\$ 2,485,269,355</u></b>	<b><u>\$ 36,040,981</u></b>	<b><u>\$3,845,333,635,292</u></b>	<b><u>\$ 273,737,492</u></b>	<b><u>\$ 3,310,119</u></b>	<b><u>\$ 2,798,357,947</u></b>

**Table 16. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - Summary by Type**

Type of District	Type Code	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----				Total Taxes Allocated and Levied
			County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief		
Air Pollution Control	01	31	\$ 16,046,812	\$ 179,641	\$ —	\$ —	\$ —	\$ 16,226,453	
Airport	02	10	4,188,082	62,308	—	—	—	4,250,390	
Bridge and Highway	03	1	—	—	—	—	—	—	
California Water	41	140	45,170,376	678,608	340,294,343	1,379,403	(5)	47,228,382	
Cemetery	04	253	23,329,817	398,229	—	—	—	23,728,046	
Citrus Pest Control	24	8	—	—	—	—	—	—	
Community Services	05	318	65,601,763	1,080,135	18,554,308,586	2,066,172	35,466	68,783,536	
County Sanitation	36	99	2,827,836	45,647	—	—	—	2,873,483	
County Service Area	34	892	90,451,345	1,316,986	11,851,862,507	1,001,169	22,782	92,792,282	
County Water	42	172	53,198,269	844,625	67,490,561,071	8,956,115	165,197	63,164,206	
County Waterworks	49	30	4,007,785	53,040	440,087,847	144,389	296	4,205,510	
Drainage	06	22	811,610	16,256	88,804,302	22,333	—	850,199	
Fire Protection	07	379	1,043,344,418	14,789,865	3,867,831,691	375,318	2,865	1,058,512,466	
Flood Control and Water Conservation	08	40	224,236,896	3,275,784	1,286,565,368,223	12,565,963	50,151	240,128,794	
Flood Control Maintenance Area	09	10	31,562	1,639	—	—	—	33,201	
Garbage Disposal	10	7	2,927,081	34,131	—	—	—	2,961,212	
Harbor and Port	11	13	6,603,818	84,689	—	—	—	6,688,507	
Health	12	3	110,895	2,046	—	—	—	112,941	
Highway Lighting	18	144	4,015,298	54,155	—	—	—	4,069,453	
Hospital	14	80	66,311,374	948,944	21,417,672,702	5,021,328	44,246	72,325,892	
Irrigation	52	96	28,697,383	489,033	7,700,507,441	2,588,998	—	31,775,414	
Joint Exercise of Powers	50	695	121,890,932	1,618,469	13,640,848,982	882,973	—	124,392,374	
Joint Highways	13	1	—	—	—	—	—	—	
Levee	16	14	115,294	2,306	—	—	—	117,600	
Library	17	13	10,316,128	155,594	12,821,888,980	1,149,538	11,317	11,632,577	
Maintenance	19	253	16,237,551	213,913	130,028,643	200,213	—	16,651,677	
Memorial	20	27	3,083,121	59,095	—	—	—	3,142,216	
Metropolitan Water	43	1	7,683,589	179,746	944,035,134,510	67,031,855	761,239	75,656,429	
Mosquito Abatement	21	45	44,664,847	796,620	—	—	—	45,461,467	
Municipal Improvement	15	5	8,719,596	122,448	—	—	—	8,842,044	
Municipal Utility	39	5	19,967,763	297,307	43,201,907,247	3,495,044	54,569	23,814,683	
Municipal Water	44	38	66,319,919	1,186,189	305,561,536,020	52,595,077	980,681	121,081,866	
Nonprofit Corporation	54	204	—	—	—	—	—	—	
Parking	22	25	3,143	68	—	—	—	3,211	
Permanent Road Division	29	72	45,578	515	—	—	—	46,093	
Pest Abatement	23	6	1,395,686	29,884	—	—	—	1,425,570	
Police Protection	25	3	813,481	10,127	—	—	—	823,608	
Public Utility	40	54	15,892,353	237,640	5,738,149,669	872,308	12,289	17,014,590	
Reclamation	26	151	1,435,434	23,122	—	—	—	1,458,556	
Recreation and Park	27	110	173,398,334	2,591,480	209,123,444,703	12,671,916	170,591	188,832,321	
Resource Conservation	31	76	87,437,651	1,124,206	81,398,276,682	4,964,116	—	93,525,973	
Road Maintenance	28	3	1,551	40	—	—	—	1,591	
Sanitary	30	73	31,363,681	432,297	986,706,189	801,196	13,287	32,610,461	
Sanitation and Flood Control	32	2	1,949,319	31,674	—	—	—	1,980,993	
Separation of Grade	33	1	93,837	1,361	—	—	—	95,198	
Sewer and Sewer Maintenance	35	22	296,076	4,269	333,473,522	50,021	1,143	351,509	
Storm Water Drainage and Maintenance	37	49	719,344	9,531	—	—	—	728,875	
Toll Tunnel Authority	53	1	—	—	—	—	—	—	



**Table 16. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - Summary by Type**

Type of District	Type Code	Number of Districts	-----County Allocation of Taxes-----		-----Voter Approved Taxes Levied-----			Total Taxes Allocated and Levied
			County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Levy	Homeowners Property Tax Relief	
Transit	38	13	\$ 80,054,454	\$ 1,085,273	\$ —	\$ —	\$ —	\$ 81,139,727
Water Agency or Authority	45	30	103,365,170	1,365,727	794,572,521,410	93,093,768	984,005	198,808,670
Water Conservation	46	13	5,752,264	102,210	15,472,420,022	1,808,279	—	7,662,753
Water Replenishment	47	2	340,839	4,109	—	—	—	344,948
Water Storage	48	8	—	—	—	—	—	—
<b>State Total</b>		<b>4,763</b>	<b>\$ 2,485,269,355</b>	<b>\$ 36,040,981</b>	<b>\$ 3,845,333,635,292</b>	<b>\$ 273,737,492</b>	<b>\$ 3,310,119</b>	<b>\$ 2,798,357,947</b>

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Acampo Maintenance District (San Joaquin)	San Joaquin	AP	\$ 2,466	\$ 44	\$ —	—	\$ —	\$ —	\$ 2,510
Adin Cemetery District	Lassen	AP	11,084	279	—	—	—	—	11,363
Adin Cemetery District	Modoc	AP	7,031	145	—	—	—	—	7,176
Adin Community Services District	Modoc	AP	1,999	39	—	—	—	—	2,038
Adin Fire Protection District	Lassen	AP	7,920	199	—	—	—	—	8,119
Adin Fire Protection District	Modoc	AP	8,318	168	—	—	—	—	8,486
Adin Lighting District	Modoc	AP	1,576	30	—	—	—	—	1,606
Airport Neighborhood Lighting District	Stanislaus	AP	7,967	170	—	—	—	—	8,137
Alameda County Fire Department	Alameda	AP	22,529,911	292,126	—	—	—	—	22,822,037
Alameda County Flood Control and Water Conservation District	Alameda	AP	1,636,226	22,276	—	—	—	—	1,658,502
Zone 12	Alameda	AP	4,319,051	65,478	—	—	—	—	4,384,529
Zone 13	Alameda	AP	486,101	7,014	—	—	—	—	493,115
Zone 2	Alameda	AP	1,988,476	26,740	—	—	—	—	2,015,216
Zone 2A	Alameda	AP	129,973	1,559	—	—	—	—	131,532
Zone 3A	Alameda	AP	2,294,742	29,248	—	—	—	—	2,323,990
Zone 4	Alameda	AP	148,326	1,796	—	—	—	—	150,122
Zone 5	Alameda	AP	3,894,904	49,665	—	—	—	—	3,944,569
Zone 6	Alameda	AP	2,589,549	39,502	—	—	—	—	2,629,051
Zone 7	Alameda	AP	3,988,034	48,645	27,580,335,665	0.014500	4,054,970	39,191	8,130,840
Zone 9	Alameda	AP	121,130	1,806	—	—	—	—	122,936
Alameda County Mosquito Abatement District	Alameda	AP	1,116,223	15,164	—	—	—	—	1,131,387
Alameda County Resource Conservation District	Alameda	AP	112,628	1,458	—	—	—	—	114,086
Alameda County Water District	Alameda	AP	2,764,832	38,389	31,867,331,421	0.004900	1,588,572	19,116	4,410,909
Alameda-Contra Costa Transit District	Alameda	AP	43,534,773	597,452	—	—	—	—	44,132,225
Alameda-Contra Costa Transit District	Contra Costa	AP	5,452,432	96,573	—	—	—	—	5,549,005
Alamo-Lafayette Cemetery District	Contra Costa	AP	148,431	2,243	—	—	—	—	150,674
Albion-Little River Fire Protection	Mendocino	AP	50,142	825	—	—	—	—	50,967
Aldercroft Heights County Water District	Santa Clara	AP	4,932	45	—	—	—	—	4,977
Alderpoint County Water District	Humboldt	AP	816	18	—	—	—	—	834
Alexander Estates Lighting District	Mendocino	AP	6,242	104	—	—	—	—	6,346
Alleghany County Water District	Sierra	AP	3,929	60	—	—	—	—	3,989
Almond Park Maintenance District (San Joaquin)	San Joaquin	AP	1,340	24	—	—	—	—	1,364
Almonte Sanitary District (Marin)	Marin	AP	48,644	487	—	—	—	—	49,131
Alpaugh Irrigation District	Tulare	AP	72,518	1,396	—	—	—	—	73,914
Alpine Fire Protection District	San Diego	AP	1,824,563	25,477	—	—	—	—	1,850,040
Alpine Springs County Water District	Placer	AP	371,020	4,916	—	—	—	—	375,936
Alpine Village-Sequoia Crest Community Services District	Tulare	AP	10,926	215	—	—	—	—	11,141
Alta Cemetery District	Fresno	AP	6,864	300	—	—	—	—	7,164
Alta Cemetery District	Tulare	AP	89,581	1,747	—	—	—	—	91,328
Alta Fire Protection District	Placer	AP	45,723	482	—	—	—	—	46,205
Alta Hospital District	Tulare	AP	222,079	4,342	—	—	—	—	226,421
Altadena Library District	Los Angeles	AP	1,026,162	12,530	—	—	—	—	1,038,692
Altaville Cemetery District	Calaveras	AP	54,899	931	—	—	—	—	55,830

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Altaville-Melones Fire Protection District	Calaveras	AP	\$ 44,195	\$ 750	\$ —	—	\$ —	\$ —	\$ 44,945
Alto Sanitary District (Marin)	Marin	AP	22,202	222	—	—	—	—	22,424
Alturas Cemetery District	Modoc	AP	65,340	1,346	—	—	—	—	66,686
Alturas Fire Protection District	Modoc	AP	51,652	1,093	—	—	—	—	52,745
Amador Water Agency	Amador	AP	155,062	3,066	—	—	—	—	158,128
Ambrose Recreation and Park District	Contra Costa	AP	326,956	9,008	—	—	—	—	335,964
American Canyon Fire Protection District	Napa	AP	1,690,076	16,130	—	—	—	—	1,706,206
Anderson Cemetery District	Shasta	AP	52,897	1,320	—	—	—	—	54,217
Anderson Fire Protection District	Shasta	AP	638,475	16,391	—	—	—	—	654,866
Anderson Springs Lighting District	Lake	AP	2,902	60	—	—	—	—	2,962
Anderson Valley Cemetery District	Mendocino	AP	26,267	425	—	—	—	—	26,692
Anderson Valley Community Services District	Mendocino	AP	130,695	2,166	—	—	—	—	132,861
Anderson-Cottonwood Irrigation District	Shasta	AP	278,702	7,086	—	—	—	—	285,788
Anderson-Cottonwood Irrigation District	Tehama	AP	22,668	661	—	—	—	—	23,329
Angels Camp Veterans Memorial District	Calaveras	AP	59,590	1,011	—	—	—	—	60,601
Antelope Fire Protection District	Mono	AP	78,995	395	—	—	—	—	79,390
Antelope Valley Mosquito Abatement District	Los Angeles	AP	183,907	2,240	—	—	—	—	186,147
Antelope Valley Resource Conservation District	Kern	AP	5,793	89	—	—	—	—	5,882
Antelope Valley Resource Conservation District	Los Angeles	AP	131,230	1,588	—	—	—	—	132,818
Antelope Valley Resource Conservation District	Ventura	AP	11	—	—	—	—	—	11
Antelope Valley-East Kern Water Agency	Kern	AP	300,673	4,517	2,095,009,135	0.070554	1,823,786	21,825	2,150,801
Antelope Valley-East Kern Water Agency	Los Angeles	AP	2,139,414	25,742	7,596,042,191	0.070554	5,878,958	120,147	8,164,261
Antelope Valley-East Kern Water Agency	Ventura	AP	289	—	—	—	—	—	289
Apple Valley Fire Protection District	San Bernardino	AP	2,757,536	54,302	—	—	—	—	2,811,838
Apple Valley Heights County Water District	San Bernardino	AP	—	—	21,315,356	0.006100	1,301	49	1,350
Aptos-La Selva Fire Protection Services	Santa Cruz	AP	6,022,479	77,274	—	—	—	—	6,099,753
Arbuckle Cemetery District	Colusa	AP	47,635	610	—	—	—	—	48,245
Arbuckle Public Utility District	Colusa	AP	35,281	449	—	—	—	—	35,730
Arbuckle-College City Fire Protection District	Colusa	AP	240,325	3,120	—	—	—	—	243,445
Arcade Creek Recreation and Park District	Sacramento	LI	361,677	7,474	—	—	—	—	369,151
Arcata Fire Protection District	Humboldt	AP	1,086,303	27,650	—	—	—	—	1,113,953
Arden Manor Recreation and Park District	Sacramento	AP	213,989	4,384	—	—	—	—	218,373
Arden Park Recreation and Park District	Sacramento	AP	192,224	3,969	—	—	—	—	196,193
Armona Community Services District	Kings	AP	24,057	495	—	—	—	—	24,552
Arnold Lighting District	Calaveras	AP	3,796	64	—	—	—	—	3,860
Aromas County Water District	Monterey	AP	20,285	174	55,753,215	0.001400	782	15	21,256
Aromas County Water District	San Benito	LO	23,360	339	172,001,223	0.001400	3,608	41	27,348
Aromas Tri-County Fire Protection District	Monterey	AP	491,725	4,222	—	—	—	—	495,947
Aromas Tri-County Fire Protection District	San Benito	AP	362,869	5,219	—	—	—	—	368,088
Aromas Tri-County Fire Protection District	Santa Cruz	AP	15,129	190	—	—	—	—	15,319
Arrowbear Park County Water District	San Bernardino	AP	162,476	3,225	—	—	—	—	165,701
Arroyo Grande Cemetery District	San Luis Obispo	AP	64,736	877	—	—	—	—	65,613
Arroyo Vista Community Service District	El Dorado	AP	7,890	125	—	—	—	—	8,015

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Artesia Cemetery District	Los Angeles	AP	\$ 134,783	\$ 1,631	\$ —	—	\$ —	\$ —	\$ 136,414
Artois Fire Protection District	Glenn	AP	19,104	382	—	—	—	—	19,486
Ash Maintenance District (San Joaquin)	San Joaquin	AP	14,053	247	—	—	—	—	14,300
Ashley Maintenance District (San Joaquin)	San Joaquin	AP	196	3	—	—	—	—	199
Atascadero Cemetery District	San Luis Obispo	AP	190,785	2,650	—	—	—	—	193,435
Athens - Woodcrest - Olivita Garbage Disposal District	Los Angeles	AP	252,821	2,944	—	—	—	—	255,765
Atherton Channel Drainage District	San Mateo	AP	42,206	400	—	—	—	—	42,606
Auburn Cemetery District	Placer	AP	298,875	3,922	—	—	—	—	302,797
Auburn Recreation and Park District	Placer	AP	1,825,288	24,010	—	—	—	—	1,849,298
Audubon Hills Community Services District	El Dorado	AP	21,077	335	—	—	—	—	21,412
Avena Drainage District (San Joaquin)	San Joaquin	AP	7,814	136	—	—	—	—	7,950
Avenal Healthcare District	Kings	AP	56,168	1,154	—	—	—	—	57,322
Avila Beach Community Services District	San Luis Obispo	AP	196,542	1,594	—	—	—	—	198,136
Baker Community Services District	San Bernardino	AP	53,552	1,020	—	—	—	—	54,572
Bald Mountain Fire Protection District	Fresno	AP	69,270	1,568	—	—	—	—	70,838
Baldy Mesa Water District	San Bernardino	AP	286,367	5,679	—	—	—	—	292,046
Balhan Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	657	10	—	—	—	—	667
Ballico-Cortez Water District	Merced	AP	2,282	44	—	—	—	—	2,326
Bangor Cemetery District	Butte	AP	3,583	82	—	—	—	—	3,665
Banning Unified School Library	Riverside	AP	377,894	7,808	—	—	—	—	385,702
Banta-Carbona Irrigation District	San Joaquin	AP	126,987	2,185	—	—	—	—	129,172
Bard Water District	Imperial	AP	8,381	151	—	—	—	—	8,532
Bardsdale Cemetery District	Ventura	AP	16,016	21	—	—	—	—	16,037
Barstow Cemetery District	San Bernardino	AP	76,347	1,318	—	—	—	—	77,665
Barstow Fire Protection District	San Bernardino	AP	2,357,759	46,473	—	—	—	—	2,404,232
Barstow Heights Community Services District	San Bernardino	AP	39,978	786	—	—	—	—	40,764
Barstow Recreation and Park District	San Bernardino	AP	478,449	9,083	—	—	—	—	487,532
Bay Area Air Quality Management District	Alameda	AP	2,741,557	36,745	—	—	—	—	2,778,302
Bay Area Air Quality Management District	Contra Costa	AP	1,882,593	30,460	—	—	—	—	1,913,053
Bay Area Air Quality Management District	Marin	AP	760,792	7,610	—	—	—	—	768,402
Bay Area Air Quality Management District	Napa	AP	483,534	4,597	—	—	—	—	488,131
Bay Area Air Quality Management District	San Francisco	AP	1,925,277	14,074	—	—	—	—	1,939,351
Bay Area Air Quality Management District	San Mateo	AP	2,003,348	20,324	—	—	—	—	2,023,672
Bay Area Air Quality Management District	Santa Clara	AP	3,837,035	40,321	—	—	—	—	3,877,356
Bay Area Air Quality Management District	Solano	AP	384,766	7,516	—	—	—	—	392,282
Bay Area Air Quality Management District	Sonoma	AP	775,475	11,163	—	—	—	—	786,638
Bayliss Fire Protection District	Glenn	AP	6,854	140	—	—	—	—	6,994
Bayshore Sanitary District (San Mateo)	San Mateo	AP	77,257	1,662	—	—	—	—	78,919
Beach Cities Health District	Los Angeles	AP	1,411,724	17,231	—	—	—	—	1,428,955
Bear Creek Terrace Public Improvement and Street Lighting Maintenance (San Joaquin)	San Joaquin	AP	10,615	191	—	—	—	—	10,806
Bear Mountain Recreation and Park District	Kern	AP	433,767	6,517	—	—	—	—	440,284
Bear River Recreation and Park District	Nevada	AP	16,058	279	—	—	—	—	16,337

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Bear Valley Community Healthcare District	San Bernardino	AP	\$ 547,179	\$ 10,901	\$ —	—	\$ —	\$ —	\$ 558,080
Bear Valley Community Services District	Kern	AP	869,421	13,376	412,526,385	0.071632	309,683	6,744	1,199,224
Bear Valley-Indian Valley Fire Protection District	Colusa	AP	32,326	419	—	—	—	—	32,745
Bear Valley-Indian Valley Fire Protection District	Glenn	AP	3,065	59	—	—	—	—	3,124
Beaumont Cherry Valley Recreation and Park District	Riverside	AP	343,583	7,107	—	—	—	—	350,690
Beaumont Library District	Riverside	AP	451,901	9,676	—	—	—	—	461,577
Beckwourth County Service Area	Plumas	AP	4,957	74	51,073,079	0.006207	3,187	—	8,218
Beckwourth Fire Protection District	Plumas	AP	17,564	259	—	—	—	—	17,823
Bel Aire Lighting Maintenance (San Mateo)	San Mateo	AP	28,651	271	—	—	—	—	28,922
Bel Marin Keys Community Services District	Marin	AP	286,179	2,875	—	—	—	—	289,054
Bell Canyon Community Services District	Ventura	AP	317,925	4,308	—	—	—	—	322,233
Bell Gardens Lighting District	Los Angeles	AP	253,258	3,031	—	—	—	—	256,289
Bell Lighting District	Los Angeles	AP	166,199	1,944	—	—	—	—	168,143
Bella Vista Recreation and Park District	Los Angeles	AP	4,915	60	—	—	—	—	4,975
Bella Vista Water District	Shasta	LO	417,366	11,525	336,632,288	0.336000	1,168,107	(5)	1,596,993
Belmont Fire Protection District	San Mateo	AP	4,372,799	51,478	—	—	—	—	4,424,277
Belmont Lighting District	San Mateo	AP	3,797	34	—	—	—	—	3,831
Belmont Terrace Lighting District	Sonoma	AP	4,247	57	—	—	—	—	4,304
Belvedere Garbage Disposal District	Los Angeles	AP	1,071,310	11,791	—	—	—	—	1,083,101
Ben Lomond Fire Protection District	Santa Cruz	AP	475,810	6,065	—	—	—	—	481,875
Benicia Road Lighting District	Solano	AP	4,513	68	—	—	—	—	4,581
Bennett Valley Fire Protection	Sonoma	AP	357,559	4,782	—	—	—	—	362,341
Berrenda Mesa Water District	Kern	AP	64,600	1,011	—	—	—	—	65,611
Bertsch-Ocean View Community Services District	Del Norte	AP	3,506	102	—	—	—	—	3,608
Bethel Island Municipal Improvement District	Contra Costa	AP	301,467	4,391	—	—	—	—	305,858
Bieber Lighting District	Lassen	AP	2,420	61	—	—	—	—	2,481
Big Bear Airport District	San Bernardino	AP	713,790	14,174	—	—	—	—	727,964
Big Bear City Community Services District	San Bernardino	AP	1,109,907	22,126	—	—	—	—	1,132,033
Big Bear Lake Fire Protection District	San Bernardino	AP	2,500,240	49,747	—	—	—	—	2,549,987
Big Bear Municipal Water District	San Bernardino	AP	1,859,359	36,945	—	—	—	—	1,896,304
Big Bear Valley Recreation and Park District	San Bernardino	AP	1,084,259	21,570	—	—	—	—	1,105,829
Big Pine Cemetery District	Inyo	AP	10,162	111	—	—	—	—	10,273
Big Pine Fire Protection District	Inyo	AP	151,448	1,661	—	—	—	—	153,109
Big Pine Lighting District	Inyo	AP	13,562	145	—	—	—	—	13,707
Big River Community Services District	San Bernardino	AP	17,340	348	—	—	—	—	17,688
Big Rock Community Services District	Del Norte	AP	—	—	22,800,860	0.050000	11,659	312	11,971
Big Springs Irrigation District	Siskiyou	AP	1,684	41	—	—	—	—	1,725
Big Valley Fire Protection District	Lassen	AP	9,383	235	—	—	—	—	9,618
Big Valley Pest Abatement District	Lassen	AP	29,417	739	—	—	—	—	30,156
Bighorn-Desert View Water Agency	San Bernardino	AP	66,915	1,193	26,438,448	0.310000	105,161	5,896	179,165
Biola Community Services District	Fresno	AP	18,779	400	—	—	—	—	19,179
Birchim Community Services District	Mono	AP	8,466	42	—	—	—	—	8,508
Bishop Fire Protection District	Inyo	AP	215,907	2,380	—	—	—	—	218,287

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Bittner Lane Permanent Road Division District	Sonoma	AP	\$ 946	\$ 13	\$ —	—	\$ —	\$ —	\$ 959
Blanchard - Santa Paula Public Library District - Blanchard Community Library	Ventura	AP	229,339	2,935	—	—	—	—	232,274
Bloomington Recreation and Park District	San Bernardino	AP	157,990	3,006	—	—	—	—	160,996
Bloss Memorial Healthcare District	Merced	AP	190,773	3,687	1,309,445,457	0.003800	48,174	1,443	244,077
Blue Lake Fire Protection District	Humboldt	AP	63,893	1,612	—	—	—	—	65,505
Bodega Bay Fire Protection District	Sonoma	AP	163,933	2,195	—	—	—	—	166,128
Bodega Bay Public Utility District	Sonoma	AP	244,254	3,270	—	—	—	—	247,524
Boggs Tract Fire Protection District	San Joaquin	AP	40,847	720	—	—	—	—	41,567
Boggs Tract Maintenance District (San Joaquin)	San Joaquin	AP	760	13	—	—	—	—	773
Bollinas Community Public Utility	Marin	AP	155,509	1,559	159,562,856	0.018000	30,112	347	187,527
Bollinas Fire Protection District	Marin	AP	203,016	2,028	—	—	—	—	205,044
Bollinas Highlands Permanent Road Division	Marin	AP	4,567	46	—	—	—	—	4,613
Bombay Beach Community Service District	Imperial	AP	5,047	91	—	—	—	—	5,138
Bonita-Sunnyside Fire Protection District	San Diego	AP	1,664,267	23,087	—	—	—	—	1,687,354
Boron Community Services District	Kern	AP	27,110	365	—	—	—	—	27,475
Borrego Springs Fire Protection District	San Diego	AP	787,557	10,772	—	—	—	—	798,329
Borrego Springs Park Community Services District	San Diego	AP	31,442	432	—	—	—	—	31,874
Borrego Water District	San Diego	LO	22,402	304	—	—	—	—	22,706
Boulder Creek Fire Protection District	Santa Cruz	AP	540,095	6,895	—	—	—	—	546,990
Boulder Creek Recreation and Park District	Santa Cruz	AP	118,837	1,516	—	—	—	—	120,353
Bowling Green Estates Maintenance (San Joaquin)	San Joaquin	AP	560	10	—	—	—	—	570
Branciforte Fire Protection District	Santa Cruz	AP	395,330	5,058	—	—	—	—	400,388
Bridgeport Fire Protection District	Mono	AP	93,861	475	—	—	—	—	94,336
Bridgeport Public Utility District	Mono	AP	9,853	49	—	—	—	—	9,902
Broadmoor Police Protection District	San Mateo	AP	668,757	6,298	—	—	—	—	675,055
Brooktrails Community Services District	Mendocino	AP	245,206	4,080	—	—	—	—	249,286
Browns Valley Cemetery District	Yuba	AP	15,135	322	—	—	—	—	15,457
Browns Valley Irrigation District	Yuba	AP	14,720	370	136,996,680	0.100000	137,181	—	152,271
Buckeye Fire Protection District	Shasta	AP	63,406	1,774	—	—	—	—	65,180
Buena Park Library District	Orange	AP	1,428,148	18,774	—	—	—	—	1,446,922
Burbank-Paradise Fire Protection District	Stanislaus	AP	84,467	1,802	—	—	—	—	86,269
Burkett Garden Acres Maintenance District (San Joaquin)	San Joaquin	AP	25,509	453	—	—	—	—	25,962
Burlingame Hills Sewer Maintenance District	San Mateo	AP	36,282	344	—	—	—	—	36,626
Burney Basin Mosquito Abatement District	Shasta	AP	106,342	2,415	—	—	—	—	108,757
Burney Cemetery District	Shasta	AP	42,449	920	—	—	—	—	43,369
Burney Fire Protection District	Shasta	AP	219,662	5,564	—	—	—	—	225,226
Burney Water District	Shasta	AP	—	—	179,100,072	0.023400	48,652	1,268	49,920
Butte City Community Services District	Glenn	AP	7,003	144	—	—	—	—	7,147
Butte County Mosquito and Vector Control District	Butte	AP	1,416,290	30,398	—	—	—	—	1,446,688
Butte Creek Drainage District (Butte)	Butte	AP	4,267	102	—	—	—	—	4,369
Butte Creek Drainage District (Butte)	Glenn	AP	1,610	32	—	—	—	—	1,642
Butte Valley Fire Protection	Siskiyou	AP	17,426	428	—	—	—	—	17,854
Butte Valley Irrigation District	Siskiyou	AP	4,644	114	—	—	—	—	4,758

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Buttonwillow County Water District	Kern	AP	\$ 162,471	\$ 2,533	\$ 7,531,250	0.077259	\$ 6,067	\$ 254	\$ 171,325
Buttonwillow Recreation and Park District	Kern	AP	252,042	3,852	—	—	—	—	255,894
Byron - Brentwood - Knightsen Cemetery District	Contra Costa	AP	249,194	3,861	—	—	—	—	253,055
Byron Sanitary District (Contra Costa)	Contra Costa	AP	24,801	360	—	—	—	—	25,161
Byron-Bethany Irrigation District	Alameda	AP	27,746	287	—	—	—	—	28,033
Byron-Bethany Irrigation District	Contra Costa	AP	539,179	7,909	—	—	—	—	547,088
Byron-Bethany Irrigation District	San Joaquin	AP	120,702	2,183	—	—	—	—	122,885
Cabazon County Water District	Riverside	AP	16,335	282	—	—	—	—	16,617
Cacheville Community Services District	Yolo	AP	2,710	81	10,306,742	0.066000	7,274	230	10,295
Cachuma Resource Conservation District	Kern	AP	45	—	—	—	—	—	45
Cachuma Resource Conservation District	San Luis Obispo	AP	3,846	45	—	—	—	—	3,891
Cachuma Resource Conservation District	Santa Barbara	AP	51,916	563	—	—	—	—	52,479
Calaveras County Water District	Calaveras	AP	1,833,483	31,102	—	—	—	—	1,864,585
Calaveras Public Utility District	Calaveras	AP	76,854	1,304	—	—	—	—	78,158
California Pines Community Services District	Modoc	AP	109,625	2,369	—	—	—	—	111,994
California Valley Community Services District	San Luis Obispo	AP	54,307	690	—	—	—	—	54,997
Callayomi County Water District	Lake	AP	—	—	92,281,024	0.000000	23,559	340	23,899
Calleguas Municipal Water District	Ventura	AP	4,186,371	59,712	22,843,276	0.003959	909	12	4,247,004
Calpella County Water District	Mendocino	AP	10,056	157	—	—	—	—	10,213
Calwa Recreation and Park District	Fresno	AP	201,167	5,446	—	—	—	—	206,613
Camarillo Health Care District	Ventura	AP	1,387,044	19,310	—	—	—	—	1,406,354
Camarillo Lighting Maintenance District (Ventura)	Ventura	AP	1,651,062	22,869	—	—	—	—	1,673,931
Camarillo Sanitary District (Ventura)	Ventura	AP	703,428	9,809	—	—	—	—	713,237
Cambria Cemetery District	San Luis Obispo	AP	59,460	782	—	—	—	—	60,242
Cambria Community Healthcare District	San Luis Obispo	AP	291,891	3,849	—	—	—	—	295,740
Cambria Community Services District	San Luis Obispo	AP	1,310,208	17,246	—	—	—	—	1,327,454
Cameron Estates Community Services District	El Dorado	AP	58,679	932	—	—	—	—	59,611
Cameron Park Airport District	El Dorado	AP	10,293	163	—	—	—	—	10,456
Cameron Park Community Services District	El Dorado	AP	2,366,362	37,565	—	—	—	—	2,403,927
Camp Meeker Recreation and Park District	Sonoma	AP	45,818	614	—	—	—	—	46,432
Campo Bello-University Park Drainage Maintenance District (San Mateo)	San Mateo	AP	1,731	15	—	—	—	—	1,746
Camptonville Community Services District	Yuba	AP	1,604	42	—	—	—	—	1,646
Camrosa Water District	Ventura	AP	367,138	4,950	—	—	—	—	372,088
Canada County Water District	San Mateo	AP	16,983	160	—	—	—	—	17,143
Canby Fire Protection District	Modoc	AP	14,911	292	—	—	—	—	15,203
Canby Lighting District	Modoc	AP	513	11	—	—	—	—	524
Canebrake County Water District	San Diego	AP	9,237	121	—	—	—	—	9,358
Capay Cemetery District	Yolo	AP	33,554	419	—	—	—	—	33,973
Capay Fire Protection District	Glenn	AP	5,901	124	—	—	—	—	6,025
Capay Fire Protection District	Tehama	AP	28,498	845	—	—	—	—	29,343
Capay Valley Fire Protection District	Yolo	AP	62,768	831	—	—	—	—	63,599
Capistrano Bay Community Services District	Orange	AP	381,228	5,063	—	—	—	—	386,291
Capistrano Valley Water District (Orange)	Orange	AP	612,816	8,096	—	—	—	—	620,912

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Carlotta Community Services District	Humboldt	AP	\$ 15,929	\$ 401	\$ —	—	\$ —	\$ —	\$ 16,330
Carlsbad Municipal Water District	San Diego	AP	1,714,899	23,653	—	—	—	—	1,738,552
Carmel Area Wastewater Agency (Monterey)	Monterey	AP	922,717	7,881	—	—	—	—	930,598
Carmel Highlands Fire Protection District	Monterey	AP	1,264,581	10,895	—	—	—	—	1,275,476
Carmel Valley Fire Protection District	Monterey	AP	2,281,714	19,618	—	—	—	—	2,301,332
Carmel Lighting District	Sonoma	AP	5,652	76	—	—	—	—	5,728
Carmichael Recreation and Park District	Sacramento	AP	1,095,965	22,651	—	—	—	—	1,118,616
Carpinteria - Summerland Fire Protection District	Santa Barbara	AP	4,136,883	44,998	—	—	—	—	4,181,881
Carpinteria Cemetery District	Santa Barbara	AP	96,472	1,045	—	—	—	—	97,517
Carpinteria Sanitary District (Santa Barbara)	Santa Barbara	AP	315,493	3,407	107,393,755	0.015200	16,431	30	335,361
Carpinteria Street Lighting District No. 1	Santa Barbara	AP	190,988	2,066	—	—	—	—	193,054
Carlers Cemetery District	Tuolumne	AP	22,824	604	—	—	—	—	23,428
Caruthers Community Services District	Fresno	AP	33,719	718	—	—	—	—	34,437
Casitas Municipal Water	Ventura	AP	1,232,479	16,966	5,187,851,953	0.018077	1,046,179	12,825	2,308,449
Castaic Lake Water Agency	Los Angeles	AP	10,399,075	126,541	20,030,328,040	0.066000	13,545,661	174,837	24,246,114
Castaic Lake Water Agency	Ventura	AP	25,463	299	15,056,952	0.066000	11,059	—	36,821
Castella Fire Protection District	Shasta	AP	46,186	909	—	—	—	—	47,095
Castle Rock County Water District	Contra Costa	AP	8,134	120	—	—	—	—	8,254
Castro Valley Sanitary District (Alameda)	Alameda	AP	425,003	5,445	—	—	—	—	430,448
Castroville Cemetery District	Monterey	AP	63,045	538	—	—	—	—	63,583
Cathedral City Community Services District	Riverside	AP	303,045	6,240	—	—	—	—	309,285
Cayucos Fire Protection District	San Luis Obispo	AP	132,302	1,746	—	—	—	—	134,048
Cayucos Sanitary District (San Luis Obispo)	San Luis Obispo	AP	370,996	4,882	—	—	—	—	375,878
Cayucos-Morro Bay Cemetery District	San Luis Obispo	AP	209,305	2,495	—	—	—	—	211,800
Cazadero Community Services District	Sonoma	AP	131,430	1,739	—	—	—	—	133,169
Cedarville Cemetery District	Modoc	AP	11,274	227	—	—	—	—	11,501
Cedarville County Water District	Modoc	AP	2,868	55	—	—	—	—	2,923
Cedarville Fire Protection District	Modoc	AP	30,501	669	—	—	—	—	31,170
Cedarville Lighting District	Modoc	AP	3,429	67	—	—	—	—	3,496
Celeste County Water District	Merced	AP	457	9	3,104,608	0.171900	5,343	265	6,074
Cemetery District No. 1	Kern	AP	250,074	3,745	—	—	—	—	253,819
Cemetery District No. 1 (Placer)	Placer	AP	442,528	5,973	—	—	—	—	448,501
Cemetery District No. 2	Sierra	AP	2,589	40	—	—	—	—	2,629
Cemetery District No. 3	Sierra	AP	4,558	70	—	—	—	—	4,628
Cemetery District No. 5	Sierra	AP	4,957	76	—	—	—	—	5,033
Cemetery District of the Redwoods	Mendocino	AP	49,118	800	—	—	—	—	49,918
Centerville Community Services District	Shasta	AP	109,310	2,969	294,058,539	0.005800	18,842	440	131,561
Central Basin Municipal Water District	Los Angeles	AP	—	—	61,205,045,426	0.006100	4,888,020	68,026	4,956,046
Central Calaveras Fire and Rescue Protection District	Calaveras	AP	118,885	2,017	—	—	—	—	120,902
Central California Irrigation District	Fresno	AP	47,855	1,026	—	—	—	—	48,881
Central California Irrigation District	Merced	AP	78,386	1,515	—	—	—	—	79,901
Central California Irrigation District	Stanislaus	AP	42,368	904	—	—	—	—	43,272
Central Contra Costa Sanitary District (Contra Costa)	Contra Costa	AP	8,540,272	131,004	—	—	—	—	8,671,276



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Central Fire Protection District (Santa Clara)	Santa Clara	AP	\$ 35,792,803	\$ 332,565	\$ —	—	\$ —	\$ —	\$ 36,125,368
Central Fire Protection District (Santa Cruz)	Santa Cruz	AP	4,125,164	52,374	—	—	—	—	4,177,538
Central Plumas Recreation District	Plumas	AP	171,504	2,530	—	—	—	—	174,034
Central San Joaquin Water Conservation District	San Joaquin	AP	23,567	415	—	—	—	—	23,982
Central Valley Cemetery District	Imperial	AP	320,912	5,519	—	—	—	—	326,431
Central Valley Fire Protection	San Bernardino	AP	9,099,277	182,038	—	—	—	—	9,281,315
Central Water District	Santa Cruz	AP	64,538	827	—	—	—	—	65,365
Ceres Fire Protection District	Stanislaus	AP	21,602	461	—	—	—	—	22,063
Chalfant Valley Fire Department	Mono	AP	48,592	244	—	—	—	—	48,836
Channel Islands Beach Community Services District	Ventura	AP	37,748	513	—	—	—	—	38,261
Chester Cemetery District	Plumas	AP	37,366	547	—	—	—	—	37,913
Chester Fire Protection District	Plumas	AP	120,337	1,795	—	—	—	—	122,132
Chester Public Utility District	Plumas	AP	110,581	1,633	—	—	—	—	112,214
Chico Area Recreation and Park District	Butte	AP	1,715,941	33,453	—	—	—	—	1,749,394
Chino Basin Water Conservation District	San Bernardino	LO	778,452	15,216	—	—	—	—	793,668
Chino Valley Independent Fire District	San Bernardino	AP	11,597,285	233,291	—	—	—	—	11,830,576
Chowchilla Cemetery District	Madera	AP	55,128	1,046	—	—	—	—	56,174
Chowchilla Memorial Healthcare District	Madera	AP	361,062	6,911	—	—	—	—	367,973
Chowchilla Water District	Merced	AP	84,434	1,632	—	—	—	—	86,066
Christian Valley Park Community Services District	Placer	AP	34,598	459	—	—	—	—	35,057
Church Tree Community Services District	Del Norte	AP	1,076	31	—	—	—	—	1,107
Cinnabar Lighting District	Sonoma	AP	8,964	120	—	—	—	—	9,084
Circle Oaks County Water District	Napa	AP	19,229	182	—	—	—	—	19,411
City of Marysville Levee District (Yuba)	Yuba	AP	32,362	790	—	—	—	—	33,152
Clarksburg Fire Protection District	Yolo	AP	31,925	257	—	—	—	—	32,182
Clay Water District	Sacramento	AP	628	13	—	—	—	—	641
Clear Creek Community Service District (Lassen)	Lassen	AP	14,235	359	—	—	—	—	14,594
Clear Creek Community Services District (Shasta)	Shasta	AP	176,287	4,683	—	—	—	—	180,970
Clearlake Oaks Fire Protection District	Lake	AP	213,392	4,635	—	—	—	—	218,027
Clearlake Oaks Lighting District	Lake	AP	741	17	—	—	—	—	758
Clearlake Oaks Water District	Lake	AP	123,941	2,725	183,026,972	0.025910	48,453	1,287	176,406
Clements Fire Protection District	San Joaquin	AP	252,968	4,464	—	—	—	—	257,432
Clio Public Utility District	Plumas	AP	7,875	118	—	—	—	—	7,993
Cloverdale Fire Protection District	Sonoma	AP	152,062	2,011	—	—	—	—	154,073
Cloverdale Health Care District	Sonoma	AP	22,276	273	—	—	—	—	22,549
Clovis Cemetery District	Fresno	AP	224,487	4,872	—	—	—	—	229,359
Clovis Memorial District	Fresno	AP	1,261,221	27,571	—	—	—	—	1,288,792
Coachella Fire Protection District	Riverside	AP	155,277	3,115	—	—	—	—	158,392
Coachella Sanitary District (Riverside)	Riverside	AP	38,596	729	—	—	—	—	39,325
Coachella Valley Cemetery District	Riverside	AP	233,686	4,971	—	—	—	—	238,657
Coachella Valley Mosquito and Vector Control District	Riverside	AP	1,863,100	39,500	—	—	—	—	1,902,600
Coachella Valley Recreation and Park District	Riverside	AP	1,196,436	25,490	—	—	—	—	1,221,926
Coachella Valley Resource Conservation District	Riverside	LO	49,491	979	—	—	—	—	50,470

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Coachella Valley Water District	Imperial	AP	\$ 150,975	\$ 2,588	\$ 117,581,731	0.020800	\$ 27,629	\$ 1,065	\$ 182,257
Coachella Valley Water District	Riverside	AP	8,992,961	193,472	18,105,635,156	0.000000	3,742,360	82,560	13,011,353
Coalinga Regional Medical Center	Fresno	AP	623,447	14,181	1,136,990,702	0.071263	943,476	—	1,581,104
Coalinga-Huron Unified School District Library	Fresno	AP	292,736	6,727	—	—	—	—	299,463
Coalinga-Huron Cemetery District	Fresno	AP	34,631	818	—	—	—	—	35,449
Coalinga-Huron Mosquito Abatement District	Fresno	AP	22,388	526	—	—	—	—	22,914
Coalinga-Huron Recreation and Park District	Fresno	AP	722,302	16,593	—	—	—	—	738,895
Coast Life Support District	Mendocino	AP	54,727	892	—	—	—	—	55,619
Coastside County Water District	San Mateo	AP	450,183	4,255	—	—	—	—	454,438
Colfax Cemetery District	Placer	AP	90,552	1,191	—	—	—	—	91,743
College City Cemetery District	Colusa	AP	25,603	334	—	—	—	—	25,937
Collegeville Fire Protection District	San Joaquin	AP	20,611	359	—	—	—	—	20,970
Collinsville Levee District (Solano)	Solano	AP	7,008	86	—	—	—	—	7,094
Colma Fire Protection District	San Mateo	AP	405,284	3,823	—	—	—	—	409,107
Colma Lighting District	San Mateo	AP	58,448	548	—	—	—	—	58,996
Colonial Heights Maintenance District (San Joaquin)	San Joaquin	AP	37,465	664	—	—	—	—	38,129
Columbia Cemetery District	Tuolumne	AP	7,908	220	—	—	—	—	8,128
Columbia Fire Protection District	Tuolumne	AP	42,329	773	—	—	—	—	43,102
Columbia Lighting District	Tuolumne	AP	17,525	389	—	—	—	—	17,914
Colusa Cemetery District	Colusa	AP	106,212	1,362	—	—	—	—	107,574
Colusa Mosquito Abatement District	Colusa	AP	181,566	2,345	—	—	—	—	183,911
Colusa Mosquito Abatement District	Sutter	AP	8,867	168	—	—	—	—	9,035
Comptche Community Services District	Mendocino	AP	7,911	133	—	—	—	—	8,044
Compton Creek Mosquito Abatement District	Los Angeles	AP	78,014	913	—	—	—	—	78,927
Conejo Recreation and Park District	Ventura	AP	8,411,915	120,950	—	—	—	—	8,532,865
Congress Valley Water District	Napa	AP	38,040	357	—	—	—	—	38,397
Connie Lane Community Services District	El Dorado	AP	4,690	74	—	—	—	—	4,764
Consolidated Fire Protection District	Los Angeles	AP	382,922,799	4,671,524	—	—	—	—	387,594,323
Consolidated Mosquito Abatement District	Fresno	AP	1,546,430	35,432	—	—	—	—	1,581,862
Consolidated Mosquito Abatement District	Kings	AP	3,768	79	—	—	—	—	3,847
Contra Costa County Flood Control and Water Conservation District	Contra Costa	AP	5,933,956	95,749	401,260,669	0.001300	5,417	—	6,035,122
Contra Costa County Water Agency	Contra Costa	AP	344,773	5,601	—	—	—	—	350,374
Contra Costa Fire Protection District	Contra Costa	AP	63,528,318	1,100,613	—	—	—	—	64,628,931
Contra Costa Mosquito Abatement District	Contra Costa	AP	2,490,396	40,630	—	—	—	—	2,531,026
Contra Costa Resource Conservation District	Contra Costa	AP	141,566	2,257	—	—	—	—	143,823
Contra Costa Water Authority	Contra Costa	AP	1,719,494	29,948	13,640,848,982	0.006300	882,973	—	2,632,415
Copco Lake Fire Protection District	Siskiyou	AP	12,386	304	63,339	—	196	—	12,886
Copperopolis Cemetery District	Calaveras	AP	5,350	91	—	—	—	—	5,441
Copperopolis Fire Protection District	Calaveras	AP	413,629	7,017	—	—	—	—	420,646
Corcoran Cemetery District	Kings	AP	32,053	653	—	—	—	—	32,706
Corcoran Hospital District	Kings	AP	201,997	4,190	—	—	—	—	206,187
Cordelia Fire Protection District	Solano	AP	187,076	2,609	—	—	—	—	189,685
Cordova Recreation and Park District	Sacramento	AP	2,317,395	47,134	—	—	—	—	2,364,529

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Core Area Maintenance District (Contra Costa)	Contra Costa	AP	\$ 62,150	\$ 1,239	\$ —	—	\$ —	\$ —	\$ 63,389
Corning Cemetery District	Tehama	AP	93,392	2,689	—	—	—	—	96,081
Corning Health Care District	Tehama	AP	180,150	5,182	—	—	—	—	185,332
Corning Water District	Tehama	AP	3,904	116	—	—	—	—	4,020
Corral Hollow Maintenance District (San Joaquin)	San Joaquin	AP	2,970	53	—	—	—	—	3,023
Corlina Creek Flood Control and Flood Water Conservation District	Colusa	AP	7,909	99	—	—	—	—	8,008
Costa Mesa Sanitary District (Orange)	Orange	AP	144,127	1,882	—	—	—	—	146,009
Cosumnes River Community Services District	El Dorado	AP	6,095	97	—	—	—	—	6,192
Cottonwood Cemetery District (Shasta)	Shasta	AP	30,296	793	—	—	—	—	31,089
Cottonwood Cemetery District (Yolo)	Yolo	AP	7,123	63	—	—	—	—	7,186
Cottonwood Fire Protection District	Shasta	AP	125,859	3,263	—	—	—	—	129,122
Coulterville Lighting District	Mariposa	AP	6,353	120	—	—	—	—	6,473
Country Club Estates Lighting District	Stanislaus	AP	1,053	22	—	—	—	—	1,075
Country Club Sanitary District (San Joaquin)	San Joaquin	AP	47,806	851	—	—	—	—	48,657
Country Club Sewer Maintenance District	Imperial	AP	2,300	43	—	—	—	—	2,343
Country Club Vista Maintenance District (San Joaquin)	San Joaquin	AP	9,497	170	—	—	—	—	9,667
Countryside Manor Lighting District	Sonoma	AP	1,421	19	—	—	—	—	1,440
County Sanitation District No. 1 (Los Angeles)	Los Angeles	AP	2,140,259	25,671	—	—	—	—	2,165,930
County Sanitation District No. 1 (Tehama)	Tehama	AP	—	—	13,132,982	0.015600	2,269	—	2,269
County Sanitation District No. 14 (Los Angeles)	Los Angeles	AP	1,371,797	16,678	—	—	—	—	1,388,475
County Sanitation District No. 15 (Los Angeles)	Los Angeles	AP	3,646,434	44,055	—	—	—	—	3,690,489
County Sanitation District No. 16 (Los Angeles)	Los Angeles	AP	2,374,716	28,803	—	—	—	—	2,403,519
County Sanitation District No. 17 (Los Angeles)	Los Angeles	AP	243,027	2,964	—	—	—	—	245,991
County Sanitation District No. 18 (Los Angeles)	Los Angeles	AP	2,482,765	29,977	—	—	—	—	2,512,742
County Sanitation District No. 19 (Los Angeles)	Los Angeles	AP	849,847	10,334	—	—	—	—	860,181
County Sanitation District No. 2 (Los Angeles)	Los Angeles	AP	3,905,813	46,623	—	—	—	—	3,952,436
County Sanitation District No. 20 (Los Angeles)	Los Angeles	AP	745,192	9,101	—	—	—	—	754,293
County Sanitation District No. 21 (Los Angeles)	Los Angeles	AP	2,575,602	31,239	—	—	—	—	2,606,841
County Sanitation District No. 22 (Los Angeles)	Los Angeles	AP	2,321,962	28,166	—	—	—	—	2,350,128
County Sanitation District No. 23 (Los Angeles)	Los Angeles	AP	286,209	3,499	—	—	—	—	289,708
County Sanitation District No. 26 (Los Angeles)	Los Angeles	AP	1,404,047	17,111	7,687,181,205	0.000231	25,039	—	1,446,197
County Sanitation District No. 27 (Los Angeles)	Los Angeles	AP	144,658	1,775	—	—	—	—	146,433
County Sanitation District No. 28 (Los Angeles)	Los Angeles	AP	248,858	3,060	—	—	—	—	251,918
County Sanitation District No. 29 (Los Angeles)	Los Angeles	AP	113,546	1,385	407,575,092	0.005061	28,568	—	143,499
County Sanitation District No. 3 (Los Angeles)	Los Angeles	AP	2,843,319	34,205	—	—	—	—	2,877,524
County Sanitation District No. 32 (Los Angeles)	Los Angeles	AP	1,862,604	22,515	10,924,957,246	0.000328	48,266	—	1,933,385
County Sanitation District No. 4 (Los Angeles)	Los Angeles	AP	223,100	2,724	—	—	—	—	225,824
County Sanitation District No. 5 (Los Angeles)	Los Angeles	AP	5,848,605	70,258	—	—	—	—	5,918,863
County Sanitation District No. 8 (Los Angeles)	Los Angeles	AP	1,417,061	17,107	—	—	—	—	1,434,168
County Sanitation District No. 9 (Los Angeles)	Los Angeles	AP	46,331	556	—	—	—	—	46,887
County Service Area C (Sutter)	Sutter	AP	111,681	2,045	—	—	—	—	113,726
County Service Area D (Sutter)	Sutter	AP	137,046	2,534	—	—	—	—	139,580
County Service Area F (Sutter)	Sutter	AP	1,135,420	21,508	—	—	—	—	1,156,928

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area L-100 (Contra Costa)	Contra Costa	AP	\$ 573,552	\$ 9,862	\$ —	—	\$ —	\$ —	\$ 583,414
County Service Area LIB-10 (Contra Costa)	Contra Costa	AP	701	10	—	—	—	—	711
County Service Area LIB-12 (Contra Costa)	Contra Costa	AP	6,379	91	—	—	—	—	6,470
County Service Area LIB-13 (Contra Costa)	Contra Costa	AP	81,291	1,193	—	—	—	—	82,484
County Service Area LIB-2 (Contra Costa)	Contra Costa	AP	65,675	950	—	—	—	—	66,625
County Service Area M-1 (Contra Costa)	Contra Costa	AP	21,400	302	—	—	—	—	21,702
County Service Area M-16 (Contra Costa)	Contra Costa	AP	17,559	259	—	—	—	—	17,818
County Service Area M-17 (Contra Costa)	Contra Costa	AP	120,084	1,764	—	—	—	—	121,848
County Service Area M-20 (Contra Costa)	Contra Costa	AP	7,800	115	—	—	—	—	7,915
County Service Area M-23 (Contra Costa)	Contra Costa	AP	1,398,168	20,614	—	—	—	—	1,418,782
County Service Area M-29 (Contra Costa)	Contra Costa	AP	522,047	7,743	—	—	—	—	529,790
County Service Area M-8 (Contra Costa)	Contra Costa	AP	431,695	6,362	—	—	—	—	438,057
County Service Area No. 1 (Alpine)	Alpine	AP	137,402	395	—	—	—	—	137,797
County Service Area No. 1 (Amador)	Amador	AP	12,654	261	—	—	—	—	12,915
County Service Area No. 1 (Butte)	Butte	AP	743	2	—	—	—	—	745
County Service Area No. 1 (Calaveras)	Calaveras	AP	82,041	1,392	—	—	—	—	83,433
County Service Area No. 1 (Fresno)	Fresno	AP	18,559	392	—	—	—	—	18,951
County Service Area No. 1 (Lake)	Lake	AP	8,042	167	—	—	—	—	8,209
County Service Area No. 1 (Madera)	Madera	AP	34,510	635	—	—	—	—	35,145
County Service Area No. 1 (Marin)	Marin	AP	22,545	226	—	—	—	—	22,771
County Service Area No. 1 (Mono)	Mono	AP	105,047	530	—	—	—	—	105,577
County Service Area No. 1 (Monterey)	Monterey	AP	12,697	110	—	—	—	—	12,807
County Service Area No. 1 (Riverside)	Riverside	AP	2,876	61	—	—	—	—	2,937
County Service Area No. 1 (Sacramento)	Sacramento	AP	181,608	3,459	—	—	—	—	185,067
County Service Area No. 1 (San Joaquin)	San Joaquin	AP	7,926	124	—	—	—	—	8,050
County Service Area No. 1 (San Luis Obispo)	San Luis Obispo	AP	60,681	796	—	—	—	—	61,477
County Service Area No. 1 (San Mateo)	San Mateo	AP	1,456,087	13,813	—	—	—	—	1,469,900
County Service Area No. 1 (Sierra)	Sierra	AP	5,578	86	—	—	—	—	5,664
County Service Area No. 1 (Stanislaus)	Stanislaus	AP	1,047	22	—	—	—	—	1,069
County Service Area No. 10 (Fresno)	Fresno	AP	1,547	33	—	—	—	—	1,580
County Service Area No. 10 (Monterey)	Monterey	AP	3,586	30	—	—	—	—	3,616
County Service Area No. 10 (San Diego)	San Diego	AP	2,261	32	—	—	—	—	2,293
County Service Area No. 10 (San Luis Obispo)	San Luis Obispo	AP	134,280	1,771	—	—	—	—	136,051
County Service Area No. 10 (Tuolumne)	Tuolumne	AP	692	86	—	—	—	—	778
County Service Area No. 103 (Riverside)	Riverside	AP	2,770	58	—	—	—	—	2,828
County Service Area No. 104 (Riverside)	Riverside	AP	30,914	656	—	—	—	—	31,570
County Service Area No. 105 (Riverside)	Riverside	AP	16,367	355	—	—	—	—	16,722
County Service Area No. 107 (San Diego)	San Diego	AP	26,587	367	—	—	—	—	26,954
County Service Area No. 108 (Riverside)	Riverside	AP	11,625	244	—	—	—	—	11,869
County Service Area No. 109 (San Diego)	San Diego	AP	19,817	272	—	—	—	—	20,089
County Service Area No. 11 (Butte)	Butte	AP	4,566	112	—	—	—	—	4,678
County Service Area No. 11 (Plumas)	Plumas	AP	83,410	1,213	—	—	—	—	84,623
County Service Area No. 11 (San Benito)	San Benito	AP	2,973	43	—	—	—	—	3,016

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 11 (San Diego)	San Diego	AP	\$ 5,488	\$ 76	\$ —	—	\$ —	\$ —	\$ 5,564
County Service Area No. 11 (San Joaquin)	San Joaquin	AP	3,307	56	—	—	—	—	3,363
County Service Area No. 11 (Santa Barbara)	Santa Barbara	AP	25,144	274	—	—	—	—	25,418
County Service Area No. 11 (Santa Cruz)	Santa Cruz	AP	171,835	2,185	—	—	—	—	174,020
County Service Area No. 11 (Tuolumne)	Tuolumne	AP	56	2	—	—	—	—	58
County Service Area No. 110 (San Diego)	San Diego	AP	23,025	319	—	—	—	—	23,344
County Service Area No. 111 (San Diego)	San Diego	AP	35,903	488	—	—	—	—	36,391
County Service Area No. 112 (San Diego)	San Diego	AP	21,405	288	—	—	—	—	21,693
County Service Area No. 113 (Riverside)	Riverside	AP	1,928	42	—	—	—	—	1,970
County Service Area No. 113 (San Diego)	San Diego	AP	22,216	312	—	—	—	—	22,528
County Service Area No. 115 (San Diego)	San Diego	AP	225,774	3,146	—	—	—	—	228,920
County Service Area No. 12 (Butte)	Butte	AP	1,072	26	—	—	—	—	1,098
County Service Area No. 12 (Riverside)	Riverside	AP	960	20	—	—	—	—	980
County Service Area No. 12 (San Diego)	San Diego	AP	11,544	161	—	—	—	—	11,705
County Service Area No. 12 (San Joaquin)	San Joaquin	AP	4,582	74	17,544,618	0.050900	10,236	306	15,198
County Service Area No. 12 (San Luis Obispo)	San Luis Obispo	AP	17,565	121	—	—	—	—	17,686
County Service Area No. 125 (Riverside)	Riverside	AP	6,653	83	—	—	—	—	6,736
County Service Area No. 126 (Riverside)	Riverside	AP	75,345	1,604	—	—	—	—	76,949
County Service Area No. 128 (San Diego)	San Diego	AP	171,732	2,401	—	—	—	—	174,133
County Service Area No. 13 (Lake)	Lake	AP	38,380	798	—	—	—	—	39,178
County Service Area No. 13 (Marin)	Marin	AP	279,725	2,683	—	—	—	—	282,408
County Service Area No. 13 (Orange)	Orange	AP	1,899	25	—	—	—	—	1,924
County Service Area No. 13 (Riverside)	Riverside	AP	2,029	41	—	—	—	—	2,070
County Service Area No. 13 (San Diego)	San Diego	AP	42,476	592	—	—	—	—	43,068
County Service Area No. 13 (Santa Cruz)	Santa Cruz	AP	23,068	296	—	—	—	—	23,364
County Service Area No. 13 (Tuolumne)	Tuolumne	AP	5,753	147	—	—	—	—	5,900
County Service Area No. 14 (Butte)	Butte	AP	4,773	95	—	—	—	—	4,868
County Service Area No. 14 (Fresno)	Fresno	AP	6,920	159	—	—	—	—	7,079
County Service Area No. 14 (Marin)	Marin	AP	93,309	835	—	—	—	—	94,144
County Service Area No. 14 (Monterey)	Monterey	AP	47,856	355	—	—	—	—	48,211
County Service Area No. 14 (San Diego)	San Diego	AP	222	3	—	—	—	—	225
County Service Area No. 14 (San Joaquin)	San Joaquin	AP	—	—	10,366,044	0.018200	2,016	46	2,062
County Service Area No. 14 (Ventura)	Ventura	AP	227,771	2,926	—	—	—	—	230,697
County Service Area No. 145 (Riverside)	Riverside	AP	3,624	85	—	—	—	—	3,709
County Service Area No. 15 (Butte)	Butte	AP	2,903	49	—	—	—	—	2,952
County Service Area No. 15 (Monterey)	Monterey	AP	84,718	724	—	—	—	—	85,442
County Service Area No. 15 (Riverside)	Riverside	AP	6,771	140	—	—	—	—	6,911
County Service Area No. 15 (San Joaquin)	San Joaquin	AP	21,540	385	—	—	—	—	21,925
County Service Area No. 15 (Santa Cruz)	Santa Cruz	AP	3,141	40	—	—	—	—	3,181
County Service Area No. 15 (Shasta)	Shasta	AP	73,861	1,863	—	—	—	—	75,724
County Service Area No. 16 (Butte)	Butte	AP	1,092	23	—	—	—	—	1,115
County Service Area No. 16 (Marin)	Marin	AP	38,155	383	—	—	—	—	38,538
County Service Area No. 16 (San Diego)	San Diego	AP	11,158	155	—	—	—	—	11,313

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 16 (San Luis Obispo)	San Luis Obispo	AP	\$ 19,284	\$ 254	\$ 28,470,757	0.014460	\$ 6,598	\$ 132	\$ 26,268
County Service Area No. 16 (Santa Cruz)	Santa Cruz	AP	3,546	45	—	—	—	—	3,591
County Service Area No. 17 (Butte)	Butte	AP	10,538	252	—	—	—	—	10,790
County Service Area No. 17 (Marin)	Marin	AP	74,419	611	—	—	—	—	75,030
County Service Area No. 17 (Monterey)	Monterey	AP	7,392	63	—	—	—	—	7,455
County Service Area No. 17 (Riverside)	Riverside	AP	979	21	—	—	—	—	1,000
County Service Area No. 17 (San Bernardino)	San Bernardino	AP	95,448	1,846	—	—	—	—	97,294
County Service Area No. 17 (San Diego)	San Diego	AP	667,281	9,347	—	—	—	—	676,628
County Service Area No. 17 (Santa Cruz)	Santa Cruz	AP	3,209	39	—	—	—	—	3,248
County Service Area No. 18 (Butte)	Butte	AP	1,088	26	—	—	—	—	1,114
County Service Area No. 18 (Marin)	Marin	AP	84,571	849	—	—	—	—	85,420
County Service Area No. 18 (San Bernardino)	San Bernardino	AP	75,976	1,504	—	—	—	—	77,480
County Service Area No. 18 (San Diego)	San Diego	AP	25,898	359	—	—	—	—	26,257
County Service Area No. 18 (Santa Cruz)	Santa Cruz	AP	2,598	33	—	—	—	—	2,631
County Service Area No. 19 (Fresno)	Fresno	AP	377	8	—	—	—	—	385
County Service Area No. 19 (Madera)	Madera	AP	31,796	588	—	—	—	—	32,384
County Service Area No. 19 (Marin)	Marin	AP	1,319,917	13,176	—	—	—	—	1,333,093
County Service Area No. 19 (Monterey)	Monterey	AP	150	1	—	—	—	—	151
County Service Area No. 1a (Nevada)	Nevada	AP	21,844	380	—	—	—	—	22,224
County Service Area No. 1-M (Mariposa)	Mariposa	AP	50,780	1,114	—	—	—	—	51,894
County Service Area No. 2 (El Dorado)	El Dorado	AP	14,780	235	—	—	—	—	15,015
County Service Area No. 2 (Fresno)	Fresno	AP	7,336	150	—	—	—	—	7,486
County Service Area No. 2 (Lake)	Lake	AP	64,351	1,336	—	—	—	—	65,687
County Service Area No. 2 (Nevada)	Nevada	AP	2,305	40	—	—	—	—	2,345
County Service Area No. 2 (Riverside)	Riverside	AP	207	4	—	—	—	—	211
County Service Area No. 2 (San Joaquin)	San Joaquin	AP	24,251	423	—	—	—	—	24,674
County Service Area No. 2 (Santa Cruz)	Santa Cruz	AP	52,579	679	—	—	—	—	53,258
County Service Area No. 2 (Sierra)	Sierra	AP	34,704	532	—	—	—	—	35,236
County Service Area No. 2 (Tuolumne)	Tuolumne	AP	1,802	46	—	—	—	—	1,848
County Service Area No. 2 (Yuba)	Yuba	AP	4,149	108	—	—	—	—	4,257
County Service Area No. 20 (Marin)	Marin	AP	7,356	74	—	—	—	—	7,430
County Service Area No. 20 (Monterey)	Monterey	AP	1,439	12	—	—	—	—	1,451
County Service Area No. 20 (Orange)	Orange	AP	6,576	86	—	—	—	—	6,662
County Service Area No. 20 (Riverside)	Riverside	AP	80	2	—	—	—	—	82
County Service Area No. 20 (San Bernardino)	San Bernardino	AP	548,879	10,638	—	—	—	—	559,517
County Service Area No. 20 (San Diego)	San Diego	AP	39,109	532	—	—	—	—	39,641
County Service Area No. 20 (Tuolumne)	Tuolumne	AP	11,558	280	—	—	—	—	11,838
County Service Area No. 21 (Butte)	Butte	AP	2,261	56	—	—	—	—	2,317
County Service Area No. 21 (Riverside)	Riverside	AP	8,587	185	—	—	—	—	8,772
County Service Area No. 22 (Butte)	Butte	AP	2,028	37	—	—	—	—	2,065
County Service Area No. 22 (Orange)	Orange	AP	14,130	186	—	—	—	—	14,316
County Service Area No. 22 (Riverside)	Riverside	AP	1,627	35	—	—	—	—	1,662
County Service Area No. 22 (San Diego)	San Diego	AP	1,358	19	—	—	—	—	1,377

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 23 (Butte)	Butte	AP	\$ 7,337	\$ 79	\$ —	—	\$ —	\$ —	\$ 7,416
County Service Area No. 23 (Fresno)	Fresno	AP	1,150	25	—	—	—	—	1,175
County Service Area No. 23 (Monterey)	Monterey	AP	1,263	11	—	—	—	—	1,274
County Service Area No. 23 (Riverside)	Riverside	AP	524	11	—	—	—	—	535
County Service Area No. 23 (San Diego)	San Diego	AP	669	9	—	—	—	—	678
County Service Area No. 23 (San Luis Obispo)	San Luis Obispo	AP	13,940	181	—	—	—	—	14,121
County Service Area No. 23 (Shasta)	Shasta	AP	3,743	100	4,519,145	0.129200	6,545	335	10,723
County Service Area No. 24 (Butte)	Butte	AP	97,054	2,008	—	—	—	—	99,062
County Service Area No. 24 (Monterey)	Monterey	AP	393	3	—	—	—	—	396
County Service Area No. 24 (Riverside)	Riverside	AP	81	2	—	—	—	—	83
County Service Area No. 24 (San Diego)	San Diego	AP	1,448	20	—	—	—	—	1,468
County Service Area No. 25 (Butte)	Butte	AP	61,221	1,340	—	—	—	—	62,561
County Service Area No. 25 (Monterey)	Monterey	AP	23,834	204	—	—	—	—	24,038
County Service Area No. 25 (Shasta)	Shasta	AP	15,476	388	—	—	—	—	15,864
County Service Area No. 26 (Monterey)	Monterey	AP	1,551	13	—	—	—	—	1,564
County Service Area No. 26 (Orange)	Orange	AP	33,954,590	446,834	—	—	—	—	34,401,424
County Service Area No. 27 (Butte)	Butte	AP	2,815	64	—	—	—	—	2,879
County Service Area No. 27 (Riverside)	Riverside	AP	17,164	368	—	—	—	—	17,532
County Service Area No. 28 (Placer)	Placer	AP	509,418	6,776	—	—	—	—	516,194
County Service Area No. 29 (San Bernardino)	San Bernardino	AP	983,946	19,217	—	—	—	—	1,003,163
County Service Area No. 3 (El Dorado)	El Dorado	AP	213,538	3,775	—	—	—	—	217,313
County Service Area No. 3 (Lake)	Lake	AP	26,731	555	—	—	—	—	27,286
County Service Area No. 3 (Madera)	Madera	AP	289	—	—	—	—	—	289
County Service Area No. 3 (San Joaquin)	San Joaquin	AP	36,292	614	—	—	—	—	36,906
County Service Area No. 3 (Santa Barbara)	Santa Barbara	AP	561,815	5,931	—	—	—	—	567,746
County Service Area No. 3 (Sierra)	Sierra	AP	8,309	127	—	—	—	—	8,436
County Service Area No. 3 (Siskiyou)	Siskiyou	AP	74,900	1,838	—	—	—	—	76,738
County Service Area No. 3 (Tuolumne)	Tuolumne	AP	9,773	290	—	—	—	—	10,063
County Service Area No. 3 (Ventura)	Ventura	AP	4,403	59	—	—	—	—	4,462
County Service Area No. 30 (Butte)	Butte	AP	951	18	—	—	—	—	969
County Service Area No. 30 (Fresno)	Fresno	AP	793	17	—	—	—	—	810
County Service Area No. 30 (Monterey)	Monterey	AP	208	2	—	—	—	—	210
County Service Area No. 30 (Riverside)	Riverside	AP	7,911	171	—	—	—	—	8,082
County Service Area No. 30 (San Bernardino)	San Bernardino	AP	3,048	50	—	—	—	—	3,098
County Service Area No. 30 (San Diego)	San Diego	AP	2,555	36	—	—	—	—	2,591
County Service Area No. 31 (Butte)	Butte	AP	11,332	269	—	—	—	—	11,601
County Service Area No. 31 (Monterey)	Monterey	AP	279	2	—	—	—	—	281
County Service Area No. 31 (Santa Barbara)	Santa Barbara	AP	13,854	244	—	—	—	—	14,098
County Service Area No. 32 (Monterey)	Monterey	AP	2,008	17	—	—	—	—	2,025
County Service Area No. 32 (Ventura)	Ventura	AP	2,287	31	—	—	—	—	2,318
County Service Area No. 33 (Butte)	Butte	AP	2,457	56	—	—	—	—	2,513
County Service Area No. 33 (Fresno)	Fresno	AP	10,390	200	—	—	—	—	10,590
County Service Area No. 33 (Monterey)	Monterey	AP	809	7	—	—	—	—	816

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 33 (Riverside)	Riverside	AP	\$ 11,146	\$ 226	\$ —	—	\$ —	\$ —	\$ 11,372
County Service Area No. 34 (Butte)	Butte	AP	29,199	717	—	—	—	—	29,916
County Service Area No. 34 (Monterey)	Monterey	AP	1,185	10	—	—	—	—	1,195
County Service Area No. 35 (Monterey)	Monterey	AP	3,273	28	—	—	—	—	3,301
County Service Area No. 36 (Butte)	Butte	AP	781	5	—	—	—	—	786
County Service Area No. 36 (Riverside)	Riverside	AP	52,675	1,118	—	—	—	—	53,793
County Service Area No. 37 (Butte)	Butte	AP	68,814	1,668	—	—	—	—	70,482
County Service Area No. 38 (Monterey)	Monterey	AP	581	5	—	—	—	—	586
County Service Area No. 38 (Riverside)	Riverside	AP	56,949	1,207	—	—	—	—	58,156
County Service Area No. 38 (San Bernardino)	San Bernardino	AP	5,928,171	117,889	—	—	—	—	6,046,060
County Service Area No. 38 (San Diego)	San Diego	AP	5,694	78	—	—	—	—	5,772
County Service Area No. 38 (Santa Cruz)	Santa Cruz	AP	1,256,166	16,228	—	—	—	—	1,272,394
County Service Area No. 39 (San Diego)	San Diego	AP	2,145	30	—	—	—	—	2,175
County Service Area No. 4 (Butte)	Butte	AP	83,735	2,031	—	—	—	—	85,766
County Service Area No. 4 (Sacramento)	Sacramento	AP	26,415	533	—	—	—	—	26,948
County Service Area No. 4 (San Benito)	San Benito	AP	939	14	—	—	—	—	953
County Service Area No. 4 (San Joaquin)	San Joaquin	AP	13,022	214	—	—	—	—	13,236
County Service Area No. 4 (Santa Barbara)	Santa Barbara	AP	24,895	260	—	—	—	—	25,155
County Service Area No. 4 (Santa Cruz)	Santa Cruz	AP	421,156	5,437	—	—	—	—	426,593
County Service Area No. 4 (Sierra)	Sierra	AP	4,776	73	—	—	—	—	4,849
County Service Area No. 4 (Siskiyou)	Siskiyou	AP	1,888	46	—	—	—	—	1,934
County Service Area No. 4 (Tuolumne)	Tuolumne	AP	237	6	—	—	—	—	243
County Service Area No. 4 (Ventura)	Ventura	AP	471,187	6,394	—	—	—	—	477,581
County Service Area No. 4 (Yuba)	Yuba	AP	1,156	30	—	—	—	—	1,186
County Service Area No. 40 (Butte)	Butte	AP	1,241	20	—	—	—	—	1,261
County Service Area No. 40 (San Bernardino)	San Bernardino	AP	205,748	3,736	—	—	—	—	209,484
County Service Area No. 40 (Sonoma)	Sonoma	AP	1,871,278	24,138	—	—	—	—	1,895,416
County Service Area No. 41 (Monterey)	Monterey	AP	5,439	47	39,576,346	0.008000	3,365	49	8,900
County Service Area No. 41 (Riverside)	Riverside	AP	64,402	1,356	—	—	—	—	65,758
County Service Area No. 41 (Sonoma)	Sonoma	AP	115,774	1,869	343,588,469	0.000000	68,634	1,036	187,313
County Service Area No. 42 (San Bernardino)	San Bernardino	AP	29,120	567	—	—	—	—	29,687
County Service Area No. 43 (Fresno)	Fresno	AP	2,853	67	—	—	—	—	2,920
County Service Area No. 43 (Riverside)	Riverside	AP	10,978	238	—	—	—	—	11,216
County Service Area No. 43 (San Joaquin)	San Joaquin	AP	1,021	18	—	—	—	—	1,039
County Service Area No. 44 (Fresno)	Fresno	AP	5,358	175	—	—	—	—	5,533
County Service Area No. 44 (Monterey)	Monterey	AP	2,270	19	—	—	—	—	2,289
County Service Area No. 45 (Monterey)	Monterey	AP	9,311	79	—	—	—	—	9,390
County Service Area No. 45 (San Diego)	San Diego	AP	985	14	—	—	—	—	999
County Service Area No. 46 (San Diego)	San Diego	AP	2,531	35	—	—	—	—	2,566
County Service Area No. 47 (Butte)	Butte	AP	2,432	59	—	—	—	—	2,491
County Service Area No. 47 (Monterey)	Monterey	AP	10,353	89	—	—	—	—	10,442
County Service Area No. 47 (Riverside)	Riverside	AP	3,016	55	—	—	—	—	3,071
County Service Area No. 5 (El Dorado)	El Dorado	AP	24,803	394	—	—	—	—	25,197



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 5 (Fresno)	Fresno	AP	\$ 10,091	\$ 209	\$ —	—	\$ —	\$ —	10,300
County Service Area No. 5 (Madera)	Madera	AP	4,587	84	—	—	—	—	4,671
County Service Area No. 5 (Mono)	Mono	AP	28,230	142	—	—	—	—	28,372
County Service Area No. 5 (San Benito)	San Benito	AP	7,738	112	—	—	—	—	7,850
County Service Area No. 5 (San Joaquin)	San Joaquin	AP	16,046	281	—	—	—	—	16,327
County Service Area No. 5 (Santa Barbara)	Santa Barbara	AP	70,905	751	—	—	—	—	71,656
County Service Area No. 5 (Santa Cruz)	Santa Cruz	AP	111,940	1,441	—	—	—	—	113,381
County Service Area No. 5 (Sierra)	Sierra	AP	78,198	1,199	—	—	—	—	79,397
County Service Area No. 5 (Tuolumne)	Tuolumne	AP	3,596	96	—	—	—	—	3,692
County Service Area No. 50 (Monterey)	Monterey	AP	742	6	—	—	—	—	748
County Service Area No. 50 (San Diego)	San Diego	AP	4,449	62	—	—	—	—	4,511
County Service Area No. 51 (Monterey)	Monterey	AP	7,321	63	—	—	—	—	7,384
County Service Area No. 51 (Riverside)	Riverside	AP	37,302	725	—	—	—	—	38,027
County Service Area No. 52 (Monterey)	Monterey	AP	2,057	18	—	—	—	—	2,075
County Service Area No. 52 (Riverside)	Riverside	AP	21,504	462	—	—	—	—	21,966
County Service Area No. 53 (Monterey)	Monterey	AP	2,102	18	—	—	—	—	2,120
County Service Area No. 53 (Riverside)	Riverside	AP	289	6	—	—	—	—	295
County Service Area No. 53 (San Bernardino)	San Bernardino	AP	502,369	10,084	—	—	—	—	512,453
County Service Area No. 53 (San Diego)	San Diego	AP	11,328	159	—	—	—	—	11,487
County Service Area No. 54 (Monterey)	Monterey	AP	539	5	—	—	—	—	544
County Service Area No. 54 (San Bernardino)	San Bernardino	AP	24,806	485	—	—	—	—	25,291
County Service Area No. 54 (San Diego)	San Diego	AP	2,342	33	—	—	—	—	2,375
County Service Area No. 55 (Monterey)	Monterey	AP	4,454	38	—	—	—	—	4,492
County Service Area No. 55 (San Diego)	San Diego	AP	19,522	271	—	—	—	—	19,793
County Service Area No. 56 (Butte)	Butte	AP	2,283	56	—	—	—	—	2,339
County Service Area No. 56 (Monterey)	Monterey	AP	991	8	—	—	—	—	999
County Service Area No. 56 (San Bernardino)	San Bernardino	AP	1,145,486	22,858	—	—	—	—	1,168,344
County Service Area No. 57 (Monterey)	Monterey	AP	988	8	—	—	—	—	996
County Service Area No. 58 (Monterey)	Monterey	AP	1,314	11	—	—	—	—	1,325
County Service Area No. 59 (Riverside)	Riverside	AP	2,825	60	—	—	—	—	2,885
County Service Area No. 59 (San Bernardino)	San Bernardino	AP	22,436	449	—	—	—	—	22,885
County Service Area No. 6 (Lake)	Lake	AP	—	—	21,982,300	0.020640	4,641	88	4,729
County Service Area No. 6 (Marin)	Marin	AP	135,135	1,360	—	—	—	—	136,495
County Service Area No. 6 (San Diego)	San Diego	AP	19,373	268	—	—	—	—	19,641
County Service Area No. 6 (San Mateo)	San Mateo	AP	35,360	333	—	—	—	—	35,693
County Service Area No. 6 (Yolo)	Yolo	AP	24,005	834	—	—	—	—	24,839
County Service Area No. 60 (Riverside)	Riverside	AP	3,822	79	—	—	—	—	3,901
County Service Area No. 60 (San Bernardino)	San Bernardino	AP	1,127,561	22,133	—	—	—	—	1,149,694
County Service Area No. 60 (San Diego)	San Diego	AP	9,163	126	—	—	—	—	9,289
County Service Area No. 61 (San Diego)	San Diego	AP	7,608	106	—	—	—	—	7,714
County Service Area No. 62 (Monterey)	Monterey	AP	5,707	49	—	—	—	—	5,756
County Service Area No. 62 (Riverside)	Riverside	AP	5,349	80	5,695,958	0.194900	12,652	643	18,724
County Service Area No. 63 (San Bernardino)	San Bernardino	AP	74,377	1,025	—	—	—	—	75,402

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 63 (San Diego)	San Diego	AP	\$ 26,128	\$ 366	\$ —	—	\$ —	\$ —	\$ 26,494
County Service Area No. 64 (San Bernardino)	San Bernardino	AP	284,135	5,628	7,161,140	—	1,024	—	290,787
County Service Area No. 64 (San Diego)	San Diego	AP	994	14	—	—	—	—	1,008
County Service Area No. 67 (Monterey)	Monterey	AP	65,140	556	—	—	—	—	65,696
County Service Area No. 67 (Riverside)	Riverside	AP	2,294	46	—	—	—	—	2,340
County Service Area No. 68 (San Bernardino)	San Bernardino	AP	33,417	662	—	—	—	—	34,079
County Service Area No. 69 (Butte)	Butte	AP	78	(31)	—	—	—	—	47
County Service Area No. 69 (Riverside)	Riverside	AP	63,096	1,354	—	—	—	—	64,450
County Service Area No. 69 (San Bernardino)	San Bernardino	AP	21,916	439	—	—	—	—	22,355
County Service Area No. 69 (San Diego)	San Diego	AP	332,799	4,593	—	—	—	—	337,392
County Service Area No. 7 (El Dorado)	El Dorado	AP	1,694,250	26,896	—	—	—	—	1,721,146
County Service Area No. 7 (Fresno)	Fresno	AP	4,601	100	—	—	—	—	4,701
County Service Area No. 7 (Lake)	Lake	AP	12,297	253	—	—	—	—	12,550
County Service Area No. 7 (San Luis Obispo)	San Luis Obispo	AP	164,431	2,168	—	—	—	—	166,599
County Service Area No. 7 (Santa Cruz)	Santa Cruz	AP	14,545	187	—	—	—	—	14,732
County Service Area No. 70 (Riverside)	Riverside	AP	26,534	564	—	—	—	—	27,098
County Service Area No. 70 (San Bernardino)	San Bernardino	AP	5,754,847	115,411	—	—	—	—	5,870,258
Zone L	San Bernardino	AP	—	—	533,374,115	0.047500	293,141	8,274	301,415
Zone W1	San Bernardino	AP	—	—	19,296,237	0.383600	86,717	4,500	91,217
County Service Area No. 70 (San Diego)	San Diego	AP	3,676	51	—	—	—	—	3,727
County Service Area No. 71 (Butte)	Butte	AP	70	(56)	—	—	—	—	14
County Service Area No. 72 (Riverside)	Riverside	AP	3,519	73	—	—	—	—	3,592
County Service Area No. 73 (Riverside)	Riverside	AP	2,282	48	—	—	—	—	2,330
County Service Area No. 73 (San Bernardino)	San Bernardino	AP	2,862	57	—	—	—	—	2,919
County Service Area No. 75 (Monterey)	Monterey	AP	15,021	128	—	—	—	—	15,149
County Service Area No. 75 (San Diego)	San Diego	AP	23,751	331	—	—	—	—	24,082
County Service Area No. 76 (San Diego)	San Diego	AP	2,934	41	—	—	—	—	2,975
County Service Area No. 77 (San Bernardino)	San Bernardino	AP	2,487	47	—	—	—	—	2,534
County Service Area No. 77 (San Diego)	San Diego	AP	8,411	114	—	—	—	—	8,525
County Service Area No. 78 (San Diego)	San Diego	AP	5,778	81	—	—	—	—	5,859
County Service Area No. 79 (San Bernardino)	San Bernardino	AP	105,933	2,108	—	—	—	—	108,041
County Service Area No. 8 (Calaveras)	Calaveras	AP	12,398	210	—	—	—	—	12,608
County Service Area No. 8 (San Benito)	San Benito	AP	1,754	25	—	—	—	—	1,779
County Service Area No. 8 (San Diego)	San Diego	AP	11,329	155	—	—	—	—	11,484
County Service Area No. 8 (San Joaquin)	San Joaquin	AP	15,744	243	—	—	—	—	15,987
County Service Area No. 8 (San Mateo)	San Mateo	AP	571,393	5,361	—	—	—	—	576,754
County Service Area No. 8 (Tuolumne)	Tuolumne	AP	98	2	—	—	—	—	100
County Service Area No. 80 (Riverside)	Riverside	AP	38,030	736	—	—	—	—	38,766
County Service Area No. 80 (San Diego)	San Diego	AP	12,891	179	—	—	—	—	13,070
County Service Area No. 81 (San Diego)	San Diego	AP	151,501	2,106	—	—	—	—	153,607
County Service Area No. 82 (Riverside)	Riverside	AP	280	5	—	—	—	—	285
County Service Area No. 82 (San Bernardino)	San Bernardino	AP	130,266	2,428	—	—	—	—	132,694
County Service Area No. 83 (San Diego)	San Diego	AP	350,787	4,931	—	—	—	—	355,718

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
County Service Area No. 84 (Riverside)	Riverside	AP	\$ 53,588	\$ 1,132	\$ —	—	\$ —	\$ —	54,720
County Service Area No. 85 (Riverside)	Riverside	AP	26,117	446	—	—	—	—	26,563
County Service Area No. 86 (Riverside)	Riverside	AP	140,786	2,908	—	—	—	—	143,694
County Service Area No. 86 (San Diego)	San Diego	AP	1,380	19	—	—	—	—	1,399
County Service Area No. 87 (Riverside)	Riverside	AP	7,396	158	—	—	—	—	7,554
County Service Area No. 88 (San Diego)	San Diego	AP	2,906	39	—	—	—	—	2,945
County Service Area No. 89 (Riverside)	Riverside	AP	2,963	61	—	—	—	—	3,024
County Service Area No. 9 (Calaveras)	Calaveras	AP	1,212	21	—	—	—	—	1,233
County Service Area No. 9 (El Dorado)	El Dorado	AP	28,679	456	—	—	—	—	29,135
County Service Area No. 9 (Marin)	Marin	AP	6,795	68	—	—	—	—	6,863
County Service Area No. 9 (Monterey)	Monterey	AP	24,409	208	—	—	—	—	24,617
County Service Area No. 9 (San Benito)	San Benito	AP	67,040	972	—	—	—	—	68,012
County Service Area No. 9 (San Bernardino)	San Bernardino	AP	29,549	571	—	—	—	—	30,120
County Service Area No. 9 (San Diego)	San Diego	AP	6,532	91	—	—	—	—	6,623
County Service Area No. 9 (Santa Cruz)	Santa Cruz	AP	444,811	5,679	—	—	—	—	450,490
County Service Area No. 9 (Yolo)	Yolo	AP	12,492	16	—	—	—	—	12,508
County Service Area No. 90 (San Diego)	San Diego	AP	5,066	71	—	—	—	—	5,137
County Service Area No. 91 (Riverside)	Riverside	AP	7,897	167	—	—	—	—	8,064
County Service Area No. 92 (Riverside)	Riverside	AP	203	4	—	—	—	—	207
County Service Area No. 93 (Riverside)	Riverside	AP	13,271	238	—	—	—	—	13,509
County Service Area No. 94 (Riverside)	Riverside	AP	1,617	35	—	—	—	—	1,652
County Service Area No. 94 (San Diego)	San Diego	AP	20,247	283	—	—	—	—	20,530
County Service Area No. 95 (San Diego)	San Diego	AP	14,083	197	—	—	—	—	14,280
County Service Area No. 97 (Riverside)	Riverside	AP	5,550	113	—	—	—	—	5,663
County Service Area No. S-4 (Solano)	Solano	AP	2,628	40	—	—	—	—	2,668
County Service Area No. S-5 (Solano)	Solano	AP	3,627	284	—	—	—	—	3,911
County Service Area No. S-6 (Solano)	Solano	AP	13,774	209	—	—	—	—	13,983
County Service Area No. S-8 (Solano)	Solano	AP	4,723	282	—	—	—	—	5,005
County Service Area No. SI-1 (San Bernardino)	San Bernardino	AP	502,184	9,885	—	—	—	—	512,069
County Service Area P-1 (Contra Costa)	Contra Costa	AP	28,601	411	—	—	—	—	29,012
County Service Area P-2 (Contra Costa)	Contra Costa	AP	197,430	2,902	—	—	—	—	200,332
County Service Area P-5 (Contra Costa)	Contra Costa	AP	147,696	2,178	—	—	—	—	149,874
County Service Area P-6 (Contra Costa)	Contra Costa	AP	3,545,060	38,095	—	—	—	—	3,583,155
County Service Area PP-1991-1 (Alameda)	Alameda	AP	10,027,072	123,000	—	—	—	—	10,150,072
County Service Area R-1967-1 (Alameda)	Alameda	AP	27,389	334	—	—	—	—	27,723
County Service Area R-4 (Contra Costa)	Contra Costa	AP	18,626	265	—	—	—	—	18,891
County Service Area R-7 (Contra Costa)	Contra Costa	AP	584,646	8,580	—	—	—	—	593,226
County Service Area R-8 (Contra Costa)	Contra Costa	AP	328,954	4,955	10,769,214,299	0.004300	502,413	7,373	843,695
County Service Area RD-4 (Contra Costa)	Contra Costa	AP	6,040	89	—	—	—	—	6,129
County Service Area SI-1970-1 (Alameda)	Alameda	AP	4,510	70	—	—	—	—	4,580
County Water Works District No. 1 (Lake)	Lake	AP	47,683	976	—	—	—	—	48,659
County Water Works District No. 3 (Lake)	Lake	AP	70,597	1,438	—	—	—	—	72,035
Countywide County Service Area No. 1 (Merced)	Merced	AP	182,445	3,526	—	—	—	—	185,971

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Courtland Fire Protection District	Sacramento	AP	\$ 72,644	\$ 1,406	\$ —	—	\$ —	\$ —	\$ 74,050
Covelo Cemetery District	Mendocino	AP	4,499	73	—	—	—	—	4,572
Covelo Fire Protection District	Mendocino	AP	33,893	559	—	—	—	—	34,452
Covelo Lighting District	Mendocino	AP	5,601	89	—	—	—	—	5,690
Crescent Avenue Maintenance (San Mateo)	San Mateo	AP	6,354	61	—	—	—	—	6,415
Crescent City Harbor District	Del Norte	AP	217,040	6,243	—	—	—	—	223,283
Crescent Fire Protection District	Del Norte	AP	181,322	5,341	—	—	—	—	186,663
Crescent Mills Fire Protection District	Plumas	AP	19,386	283	—	—	—	—	19,669
Crescent Mills Lighting District	Plumas	AP	628	9	—	—	—	—	637
Crest Forest Fire Protection District	San Bernardino	AP	2,592,230	51,139	—	—	—	—	2,643,369
Crestline County Sanitation District (San Bernardino)	San Bernardino	LI	761,301	15,009	—	—	—	—	776,310
Crestline Village Water District	San Bernardino	AP	155,395	3,070	—	—	—	—	158,465
Crestline-Lake Arrowhead Water Agency	San Bernardino	AP	499,303	9,609	1,949,403,834	0.000000	1,565,412	26,364	2,100,688
Crockett Valona County Water District	Contra Costa	AP	159,740	2,268	—	—	—	—	162,008
Crockett-Carquinez Fire Protection District	Contra Costa	AP	315,066	4,567	—	—	—	—	319,633
Cromberg Cemetery District	Plumas	AP	958	13	—	—	—	—	971
Crows Landing Community Services District	Stanislaus	AP	1,631	35	—	—	—	—	1,666
Crystal Springs County Sanitation District (San Mateo)	San Mateo	AP	34,262	324	—	—	—	—	34,586
Cutler Public Utility District	Tulare	AP	5	—	—	—	—	—	5
Cuyama Valley Recreation and Park District	Santa Barbara	AP	48,544	481	—	—	—	—	49,025
Cypress Fire Protection District	Monterey	AP	2,408,160	20,716	—	—	—	—	2,428,876
Cypress Hill Cemetery District	Colusa	AP	2,266	29	—	—	—	—	2,295
Cypress Recreation and Park District	Orange	AP	2,732,957	36,166	—	—	—	—	2,769,123
Daggett Community Services District	San Bernardino	AP	69,413	884	18,325,827	0.036900	6,792	161	77,250
Daphnedale Community Services District	Modoc	AP	1,503	31	—	—	—	—	1,534
Darwin Community Services District	Inyo	AP	660	7	—	—	—	—	667
Davenport County Sanitation District (Santa Cruz)	Santa Cruz	AP	16,702	213	—	—	—	—	16,915
Davis Cemetery District	Yolo	AP	119,854	2,644	—	—	—	—	122,498
Davis Creek Cemetery District	Modoc	AP	4,121	84	—	—	—	—	4,205
Davis Creek Fire Protection District	Modoc	AP	7,060	134	—	—	—	—	7,194
Deer Creek Irrigation District	Tehama	AP	3,269	97	—	—	—	—	3,366
Deer Creek Storm Water District (Tulare)	Kings	AP	3,351	70	—	—	—	—	3,421
Deer Creek Storm Water District (Tulare)	Tulare	AP	24,025	448	—	—	—	—	24,473
Deer Springs Fire Protection District	San Diego	AP	243,366	3,399	—	—	—	—	246,765
Del Norte County Flood Control District	Del Norte	AP	46,690	1,337	—	—	—	—	48,027
Del Norte County Library	Del Norte	AP	119,500	3,468	—	—	—	—	122,968
Del Norte Healthcare District	Del Norte	AP	310,020	9,065	—	—	—	—	319,085
Del Norte Oaks Park Maintenance (Sacramento)	Sacramento	AP	2,457	51	—	—	—	—	2,508
Del Puerto Health Care District	Stanislaus	AP	455,502	9,717	—	—	—	—	465,219
Del Rey Community Services District	Fresno	AP	23,946	460	—	—	—	—	24,406
Del Rio Woods Recreation and Park District	Sonoma	AP	38,319	512	—	—	—	—	38,831
Delano Mosquito Abatement District	Kern	AP	378,434	5,802	—	—	—	—	384,236
Delano Mosquito Abatement District	Tulare	AP	170,113	3,279	—	—	—	—	173,392

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Delhi County Water District	Merced	AP	\$ 96,299	\$ 1,861	\$ —	—	\$ —	\$ —	\$ 98,160
Delta Diablo Sanitation District (Contra Costa)	Contra Costa	AP	1,452,412	37,088	—	—	—	—	1,489,500
Delta Fire Protection District (Sacramento)	Sacramento	AP	159,567	3,117	—	—	—	—	162,684
Delta Vector Control District	Tulare	AP	1,111,911	21,537	—	—	—	—	1,133,448
Denair Community Services District	Stanislaus	AP	42,267	902	—	—	—	—	43,169
Denair Fire Protection District	Stanislaus	AP	76,613	1,634	—	—	—	—	78,247
Denair Lighting District	Stanislaus	AP	3,466	74	—	—	—	—	3,540
Desert Healthcare District	Riverside	AP	2,210,417	47,058	—	—	—	—	2,257,475
Desert Lake Community Services District	Kern	AP	7,483	109	—	—	—	—	7,592
Desert Water Agency	Riverside	AP	703,355	14,604	6,391,732,216	0.060000	4,721,230	65,310	5,504,499
Devils Den Water District	Kern	AP	2,598	20	—	—	—	—	2,618
Devils Den Water District	Kings	AP	1,243	25	—	—	—	—	1,268
Devonshire County Sanitation District (San Mateo)	San Mateo	AP	15,992	150	—	—	—	—	16,142
Diablo Community Services District	Contra Costa	AP	209,848	3,095	—	—	—	—	212,943
Diablo Water District	Contra Costa	AP	95,418	1,402	—	—	—	—	96,820
Diamond Springs/EI Dorado Fire Protection District	El Dorado	AP	1,937,971	30,765	—	—	—	—	1,968,736
Dinuba Memorial District	Tulare	AP	49,315	955	—	—	—	—	50,270
Discovery Bay Reclamation and Drainage Maintenance District (Contra Costa)	Contra Costa	AP	31,098	457	—	—	—	—	31,555
District 10-Hallwood Community Services District	Yuba	AP	8,818	233	—	—	—	—	9,051
Dixon Fire Protection District	Solano	AP	320,557	4,762	—	—	—	—	325,319
Dixon Resource Conservation District	Solano	AP	52,313	826	—	—	—	—	53,139
Dixon Resource Conservation District	Yolo	AP	869	1	—	—	—	—	870
Dixon Unified School Library	Solano	AP	205,364	3,349	—	—	—	—	208,713
Dobbins Oregon House Fire Protection District	Yuba	AP	12,202	322	—	—	—	—	12,524
Donner Summit Public Utility District	Nevada	AP	85,625	1,489	50,447,602	0.055300	25,717	—	112,831
Donner Summit Public Utility District	Placer	AP	—	—	65,242,889	0.055300	35,148	8	35,156
Dos Palos Cemetery District	Fresno	AP	11,853	259	—	—	—	—	12,112
Dos Palos Cemetery District	Merced	AP	47,808	924	—	—	—	—	48,732
Douglas City Community Services District	Trinity	AP	4,046	120	—	—	—	—	4,166
Downey Cemetery District	Los Angeles	AP	39,601	473	—	—	—	—	40,074
Downieville Fire Protection District	Sierra	AP	28,715	440	—	—	—	—	29,155
Downieville Public Utility District	Sierra	AP	19,607	301	23,715,051	0.029500	6,996	—	26,904
Doyle Fire Protection District	Lassen	AP	19,332	486	—	—	—	—	19,818
Drainage District No. 1 (Butte)	Butte	AP	13,346	319	—	—	—	—	13,665
Drainage District No. 100 (Butte)	Butte	AP	68,148	1,609	—	—	—	—	69,757
Drainage District No. 2 (Butte)	Butte	AP	1,104	26	—	—	—	—	1,130
Drainage District No. 200 (Butte)	Butte	AP	11,331	249	—	—	—	—	11,580
Drytown County Water District	Amador	AP	9,705	203	—	—	—	—	9,908
Dublin San Ramon Service District	Contra Costa	AP	67,972	1,008	—	—	—	—	68,980
Dunlap Cemetery District	Fresno	AP	812	17	—	—	—	—	829
Dunningan Fire Protection District	Yolo	AP	78,383	697	—	—	—	—	79,080
Dunsmuir Fire Protection District	Siskiyou	AP	29,232	717	—	—	—	—	29,949
Dunsmuir Recreation and Park District	Siskiyou	AP	60,518	1,485	—	—	—	—	62,003

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Durham Mosquito Abatement District	Butte	AP	\$ 50,487	\$ 1,191	\$ —	—	\$ —	\$ —	\$ 51,678
Durham Recreation and Park District	Butte	AP	233,750	5,440	—	—	—	—	239,190
Eagleville Cemetery District	Modoc	AP	5,921	126	—	—	—	—	6,047
Eagleville Fire Protection District	Lassen	AP	1,352	34	—	—	—	—	1,386
Eagleville Fire Protection District	Modoc	AP	5,691	122	—	—	—	—	5,813
Eagleville Lighting District	Modoc	AP	713	15	—	—	—	—	728
Earlmar Public Utility District	Tulare	AP	7,787	146	—	—	—	—	7,933
East Bay Municipal Utility District	Alameda	AP	8,601,314	121,759	—	—	—	—	8,723,073
East Bay Municipal Utility District	Contra Costa	AP	8,106,157	128,331	—	—	—	—	8,234,488
East Bay Municipal Utility District Special District No. 1	Alameda	AP	2,202,073	31,593	40,588,188,863	0.007900	3,287,436	49,591	5,570,693
East Bay Municipal Utility District Special District No. 1	Contra Costa	AP	206,280	3,431	2,613,718,384	0.007900	207,608	4,978	422,297
East Bay Regional Park District	Alameda	AP	37,558,973	502,838	115,116,987,474	0.005700	6,909,750	89,917	45,061,478
East Bay Regional Park District	Contra Costa	AP	28,353,395	459,906	93,907,301,525	0.005700	5,666,934	80,069	34,560,304
East China Hill Community Services District	El Dorado	AP	6,348	101	—	—	—	—	6,449
East Contra Costa Fire Protection District	Contra Costa	AP	5,642,301	87,965	—	—	—	—	5,730,266
East Contra Costa Irrigation District	Contra Costa	AP	1,230,982	19,872	—	—	—	—	1,250,854
East County Fire Protection District	San Diego	AP	536,214	7,458	—	—	—	—	543,672
East Davis Fire Protection District	Yolo	AP	311,539	3,405	—	—	—	—	314,944
East Kern Airport District	Kern	AP	145,852	2,109	—	—	—	—	147,961
East Kern Cemetery District	Kern	AP	103,623	1,493	—	—	—	—	105,116
East Kern Health Care District	Kern	AP	121,873	1,795	—	—	—	—	123,668
East Kern Health Care District	San Bernardino	AP	31	1	—	—	—	—	32
East Lake Resource Conservation District	Lake	AP	12,926	281	—	—	—	—	13,207
East Niles Community Services District	Kern	AP	252,076	3,860	—	—	—	—	255,936
East Orange County Water District	Orange	AP	642,398	8,428	—	—	—	—	650,826
East Orosi Community Services District	Tulare	AP	171	—	—	—	—	—	171
East Palo Alto Drainage Maintenance District (San Mateo)	San Mateo	AP	19,171	215	—	—	—	—	19,386
East Palo Alto Sanitary District (San Mateo)	San Mateo	AP	201,563	3,309	—	—	—	—	204,872
East Quincy Community Services District	Plumas	AP	68,422	1,018	—	—	—	—	69,440
East Stanislaus Resource Conservation District	Stanislaus	AP	1,693	36	—	—	—	—	1,729
East Vallejo Fire Protection District	Solano	AP	190,906	4,755	—	—	—	—	195,661
East Valley Resource Conservation	San Bernardino	LO	87,421	1,729	—	—	—	—	89,150
East View Maintenance District (San Joaquin)	San Joaquin	AP	3,443	61	—	—	—	—	3,504
Eastern Kern Resource Conservation District	Kern	AP	11,521	165	—	—	—	—	11,686
Eastern Municipal Water District	Riverside	AP	6,017,988	114,884	13,528,120,538	0.000000	1,832,570	43,226	8,008,668
Eastern Plumas Hospital District	Plumas	AP	348,150	5,269	—	—	—	—	353,419
Eastern Plumas Rural Fire Protection District	Plumas	AP	36,318	538	—	—	—	—	36,856
Easton Community Services District	Fresno	AP	14,134	309	—	—	—	—	14,443
Eastside Fire Protection District	San Joaquin	AP	1,376,572	24,466	—	—	—	—	1,401,038
Eastside Mosquito Abatement	Stanislaus	AP	1,366,269	29,145	—	—	—	—	1,395,414
Ebbetts Pass Fire Protection District	Calaveras	AP	1,221,078	20,713	—	—	—	—	1,241,791

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Ebbetts Pass Veterans Memorial District	Calaveras	AP	\$ 40,876	\$ 693	\$ —	—	\$ —	\$ —	\$ 41,569
Edgemont Community Services District	Riverside	AP	293,804	6,297	—	—	—	—	300,101
El Camino Hospital District	Santa Clara	AP	6,521,808	63,777	—	—	—	—	6,585,585
El Cerrito Drainage District (Sutter)	Sutter	AP	552	10	—	—	—	—	562
El Dorado County Fire Protection District	El Dorado	AP	5,356,708	85,037	—	—	—	—	5,441,745
El Dorado County Water Agency	El Dorado	AP	1,472,549	23,926	—	—	—	—	1,496,475
El Dorado Hills Community Services District	El Dorado	AP	2,784,901	44,210	3,489,130,546	0.009000	341,280	3,951	3,174,342
El Dorado Hills County Water District	El Dorado	AP	7,020,942	111,457	—	—	—	—	7,132,399
El Dorado Hills County Water District	Sacramento	AP	532	11	—	—	—	—	543
El Dorado Irrigation District	El Dorado	AP	6,178,176	98,078	3,262,895,298	0.027700	903,396	—	7,179,650
El Granada Lighting District	San Mateo	AP	35,150	333	—	—	—	—	35,483
El Macero County Service Area (Yolo)	Yolo	AP	50,934	751	—	—	—	—	51,685
El Medio Fire Protection District	Butte	AP	100,775	2,391	—	—	—	—	103,166
El Nido Irrigation District	Merced	AP	9,470	183	—	—	—	—	9,653
El Rancho Simi Pioneer Cemetery District	Ventura	AP	37,554	549	—	—	—	—	38,103
El Toro Water District	Orange	LO	535,394	6,972	—	—	—	—	542,366
Elk Community Services District	Mendocino	AP	22,012	371	—	—	—	—	22,383
Elk Creek Cemetery District	Glenn	AP	6,203	113	—	—	—	—	6,316
Elk Creek Fire Protection District	Glenn	AP	8,596	159	—	—	—	—	8,755
Elk Grove Community Services District	Sacramento	AP	16,094,561	334,950	—	—	—	—	16,429,511
Elk Grove-Cosumnes Cemetery District	Sacramento	AP	341,399	7,098	—	—	—	—	348,497
Elkhorn Fire Protection District	Yolo	AP	16,485	49	—	—	—	—	16,534
Elkhorn Golf Course Estates Maintenance (San Joaquin)	San Joaquin	AP	3,089	54	—	—	—	—	3,143
Elkhorn Maintenance District (San Joaquin)	San Joaquin	AP	2,653	47	—	—	—	—	2,700
Elmira Street Lighting District	Solano	AP	5,898	87	—	—	—	—	5,985
Elsinore Valley Cemetery District	Riverside	AP	331,300	7,142	—	—	—	—	338,442
Elsinore Valley Municipal Water District	Orange	AP	6	—	—	—	—	—	6
Elsinore Valley Municipal Water District	Riverside	AP	3,169,578	68,455	—	—	—	—	3,238,033
Elsinore Water District	Riverside	LO	115,426	2,310	—	—	—	—	117,736
Embarcadero Municipal Improvement District	Santa Barbara	AP	179,827	1,965	—	—	—	—	181,792
Emerald Bay Service District	Orange	AP	756,307	10,020	—	—	—	—	766,327
Emerald Lake Heights Sewer Maintenance District	San Mateo	AP	9,319	88	—	—	—	—	9,407
Emerald Lake Lighting District	San Mateo	AP	114,292	1,083	—	—	—	—	115,375
Empire Lighting District	Stanislaus	AP	9,816	209	—	—	—	—	10,025
Empire Sanitary District (Stanislaus)	Stanislaus	AP	22,586	482	—	—	—	—	23,068
Empire West Side Irrigation District	Kings	AP	16,666	328	—	—	—	—	16,994
Enchanted Hills Drainage Maintenance District (San Mateo)	San Mateo	AP	1,123	11	—	—	—	—	1,134
Enchanted Hills Lighting Maintenance District (San Mateo)	San Mateo	AP	5,184	49	—	—	—	—	5,233
Escalon Cemetery District	San Joaquin	AP	26,089	461	—	—	—	—	26,550
Escalon Consolidated Fire Protection District	San Joaquin	AP	197,400	3,520	—	—	—	—	200,920
Eshom Valley Cemetery District	Tulare	AP	7,597	142	—	—	—	—	7,739
Esparto Community Services District	Yolo	AP	29,954	1,218	—	—	—	—	31,172
Esparto Fire Protection District	Yolo	AP	75,380	1,245	—	—	—	—	76,625

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Estero Municipal Improvement District	San Mateo	AP	\$ 8,006,178	\$ 113,099	\$ —	—	\$ —	\$ —	\$ 8,119,277
Etna Cemetery District	Siskiyou	AP	11,929	293	—	—	—	—	12,222
Exeter District Ambulance	Tulare	AP	143,806	2,845	—	—	—	—	146,651
Exeter Memorial District	Tulare	AP	131,168	2,567	—	—	—	—	133,735
Exeter Public Cemetery District	Tulare	AP	35,396	684	—	—	—	—	36,080
Fair Oaks Cemetery District	Sacramento	AP	139,724	2,867	—	—	—	—	142,591
Fair Oaks Recreation and Park District	Sacramento	AP	963,028	19,710	—	—	—	—	982,738
Fair Oaks Sewer Maintenance District (San Mateo)	San Mateo	AP	253,247	2,433	—	—	—	—	255,680
Fairhaven Industrial Fire Protection District	Kern	AP	42,329	661	—	—	—	—	42,990
Fairview Acres Lighting District	Mendocino	AP	1,368	23	—	—	—	—	1,391
Fairview Cemetery District	Sutter	AP	28,598	499	—	—	—	—	29,097
Fairview Fire Protection District	Alameda	AP	1,919,861	23,357	—	—	—	—	1,943,218
Fairview Tract Lighting District	Stanislaus	AP	3,734	80	—	—	—	—	3,814
Fall River Mills Cemetery District	Shasta	AP	9,992	158	—	—	—	—	10,150
Fall River Mills Community Services District	Shasta	AP	32,026	754	—	—	—	—	32,780
Fall River Mills Fire Protection District	Shasta	AP	54,929	1,209	—	—	—	—	56,138
Fall River Resource Conservation District	Lassen	AP	12,565	315	—	—	—	—	12,880
Fall River Resource Conservation District	Modoc	AP	48	1	—	—	—	—	49
Fall River Resource Conservation District	Shasta	AP	1,883	42	—	—	—	—	1,925
Fallbrook Hospital District	San Diego	AP	964,897	13,446	—	—	—	—	978,343
Fallbrook Public Utility District	San Diego	AP	1,122,478	15,523	2,136,884,728	0.000000	238,172	2,996	1,379,169
Fallen Leaf Lake Community Services District	El Dorado	AP	15,237	242	—	—	—	—	15,479
Farmington Fire Protection District	San Joaquin	AP	153,281	2,697	—	—	—	—	155,978
Farmington Maintenance District (San Joaquin)	San Joaquin	AP	1,224	20	—	—	—	—	1,244
Feather River Recreation and Park District	Butte	AP	930,632	20,574	—	—	—	—	951,206
Felton Fire Protection District	Santa Cruz	AP	447,606	5,687	—	—	—	—	453,293
Fern Valley Water District	Riverside	LO	359,021	7,770	—	—	—	—	366,791
Ferndale Fire Protection District	Humboldt	AP	99,717	2,503	—	—	—	—	102,220
Fieldbrook Community Services District	Humboldt	AP	29,271	748	—	—	—	—	30,019
Fig Garden Fire Protection District	Fresno	AP	412,621	8,969	—	—	—	—	421,590
Fig Garden Police Protection District	Fresno	AP	117,558	2,553	—	—	—	—	120,111
Fillmore-Piru Memorial District	Ventura	AP	53,299	127	—	—	—	—	53,426
Fire Protection Service Area No. 1	Shasta	AP	1,228,718	31,204	—	—	—	—	1,259,922
Firestone Garbage Disposal District	Los Angeles	AP	1,049,806	12,698	—	—	—	—	1,062,504
Flood Control Maintenance Area District No. 4	Yolo	AP	29,262	1,639	—	—	—	—	30,901
Flood Control Maintenance Area No. 12	Yolo	AP	2,300	—	—	—	—	—	2,300
Florin-Elder Creek Cemetery District	Sacramento	AP	24,512	508	—	—	—	—	25,020
Foothill Fire Protection District (Calaveras)	Calaveras	AP	110,588	1,876	—	—	—	—	112,464
Foothill Fire Protection District (Yuba)	Yuba	AP	6,431	170	—	—	—	—	6,601
Foothill Municipal Water District	Los Angeles	AP	48,700	589	8,470,835,864	0.006100	704,793	7,575	761,657
Forest Falls Fire Protection District	San Bernardino	AP	151,901	3,047	—	—	—	—	154,948
Foresthill Fire Protection District	Placer	AP	250,466	3,336	—	—	—	—	253,802
Foresthill Public Utility District	Placer	AP	49,819	656	—	—	—	—	50,475



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Forestville Fire Protection District	Sonoma	AP	\$ 616,582	\$ 8,235	\$ —	—	\$ —	\$ —	\$ 624,817
Forestville Lighting District	Sonoma	AP	9,408	120	—	—	—	—	9,528
Forestville Water District	Sonoma	AP	81,179	1,069	—	—	—	—	82,248
Fort Bragg Municipal Imp District No. 1	Mendocino	AP	—	—	333,473,522	0.015000	50,021	1,143	51,164
Fort Bragg Rural Fire Protection District	Mendocino	AP	120,852	2,140	—	—	—	—	122,992
Fort Dick Fire Protection District	Del Norte	AP	76,683	2,239	—	—	—	—	78,922
Fort Jones Cemetery District	Siskiyou	AP	42,887	1,052	—	—	—	—	43,939
Fortuna Cemetery District	Humboldt	AP	16,682	418	—	—	—	—	17,100
Fortuna Fire Protection District	Humboldt	AP	230,341	5,858	—	—	—	—	236,199
Forty-Niner Fire Protection District	Nevada	AP	305,877	5,320	—	—	—	—	311,197
Fowler Cemetery District	Fresno	AP	120,693	2,903	—	—	—	—	123,596
Franklin County Water District	Merced	AP	27,042	523	—	—	—	—	27,565
Frazier Park Public Utility District	Kern	AP	29,606	449	—	—	—	—	30,055
French Camp-McKinley Fire Protection District	San Joaquin	AP	317,325	5,543	—	—	—	—	322,868
Fresno County Fire Protection District	Fresno	AP	9,548,690	205,706	—	—	—	—	9,754,396
Fresno County Water Works No. 37	Fresno	AP	4,601	100	—	—	—	—	4,701
Fresno County Water Works No. 38	Fresno	AP	11,918	275	—	—	—	—	12,193
Fresno County Water Works No. 40	Fresno	AP	32,699	726	—	—	—	—	33,425
Fresno County Water Works No. 41	Fresno	AP	261,305	5,430	89,619,314	0.000000	53,462	—	320,197
Fresno Metropolitan Flood Control District	Fresno	AP	4,840,497	111,476	—	—	—	—	4,951,973
Fresno Mosquito and Vector Control District	Fresno	AP	703,624	16,227	—	—	—	—	719,851
Fresno-Westside Mosquito Abatement District	Fresno	AP	335,546	8,050	—	—	—	—	343,596
Fruitridge Fire Protection District	Sacramento	AP	544,595	11,144	—	—	—	—	555,739
Ft. Bidwell Cemetery District	Modoc	AP	4,405	92	—	—	—	—	4,497
Ft. Bidwell Fire Protection District	Modoc	AP	6,121	127	—	—	—	—	6,248
Ft. Bidwell Lighting District	Modoc	AP	1,918	40	—	—	—	—	1,958
Fulton-El Camino Recreation and Park District	Sacramento	AP	800,366	16,314	—	—	—	—	816,680
Galt Fire Protection District	Sacramento	AP	2,234,629	46,414	—	—	—	—	2,281,043
Galt Irrigation District	Sacramento	AP	10,102	208	—	—	—	—	10,310
Galt-Arno Cemetery District	Sacramento	AP	154,214	3,206	—	—	—	—	157,420
Garberville Fire Protection District	Humboldt	AP	43,186	1,039	—	—	—	—	44,225
Garberville Lighting District	Humboldt	AP	5,767	136	—	—	—	—	5,903
Garberville Sanitary District (Humboldt)	Humboldt	AP	16,493	383	—	—	—	—	16,876
Garden Farms Community Water District	San Luis Obispo	AP	18,984	247	—	—	—	—	19,231
Garden Grove Sanitary District (Orange)	Orange	AP	1,623,379	21,458	—	—	—	—	1,644,837
Garden Valley Fire Protection District	El Dorado	AP	225,607	3,581	—	—	—	—	229,188
Garden Valley Ranch Estates Community Services District	El Dorado	AP	9,718	154	—	—	—	—	9,872
Gasquet Fire Protection District	Del Norte	AP	33,116	927	—	—	—	—	34,043
Gayla Manor Maintenance District (San Joaquin)	San Joaquin	AP	2,906	52	—	—	—	—	2,958
Gazelle Fire Protection District	Siskiyou	AP	10,309	253	—	—	—	—	10,562
Georgetown Divide Public Utility District	El Dorado	AP	936,320	14,864	796,904,760	0.037200	308,364	7,426	1,266,974
Georgetown Divide Recreation District	El Dorado	AP	189,512	3,008	—	—	—	—	192,520
Georgetown Fire Protection District	El Dorado	AP	266,340	4,228	—	—	—	—	270,568

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Gerber-Las Flores Community Services District	Tehama	AP	\$ 37,162	\$ 1,046	\$ —	—	\$ —	\$ —	\$ 38,208
Geyserville Fire Protection District	Sonoma	AP	473,691	6,098	—	—	—	—	479,789
Gilsizer Drainage District (Sutter)	Sutter	AP	266,784	4,904	—	—	—	—	271,688
Glen Ellen Fire Protection District	Sonoma	AP	487,710	6,534	—	—	—	—	494,244
Glenbrook Cemetery District	Lake	AP	8,336	172	—	—	—	—	8,508
Glenhaven Lighting District	Lake	AP	2,774	72	—	—	—	—	2,846
Glenn County Mosquito Abatement No. 1	Glenn	AP	55,425	1,118	—	—	—	—	56,543
Glenn-Codora Fire Protection District	Glenn	AP	6,781	131	—	—	—	—	6,912
Glenn-Colusa Fire Protection District	Colusa	AP	3,749	48	—	—	—	—	3,797
Glenn-Colusa Fire Protection District	Glenn	AP	14,810	293	—	—	—	—	15,103
Glenn-Colusa Irrigation District	Colusa	AP	453,718	5,942	—	—	—	—	459,660
Glenn-Colusa Irrigation District	Glenn	AP	127,338	2,566	—	—	—	—	129,904
Gold Ridge Fire Protection District	Sonoma	AP	781,114	10,461	—	—	—	—	791,575
Gold Ridge Resource Conservation District	Sonoma	AP	15,030	202	—	—	—	—	15,232
Golden Hills Community Service District	Kern	AP	140,936	2,181	—	—	—	—	143,117
Golden Valley Municipal Water District	Los Angeles	AP	4,942	44	—	—	—	—	4,986
Golden West Community Services District	El Dorado	AP	41,766	663	—	—	—	—	42,429
Goleta Cemetery District	Santa Barbara	AP	285,210	3,150	—	—	—	—	288,360
Goleta Sanitary District (Santa Barbara)	Santa Barbara	AP	86,207	956	—	—	—	—	87,163
Goleta West Sanitary District (Santa Barbara)	Santa Barbara	AP	1,280,166	15,249	—	—	—	—	1,295,415
Gonzales Cemetery District	Monterey	AP	24,608	209	—	—	—	—	24,817
Gonzales Fire Protection District	Monterey	AP	71,518	617	—	—	—	—	72,135
Gonzales Slough Maintenance District (Monterey)	Monterey	LI	2,278	19	—	—	—	—	2,297
Goshen Community Services District	Tulare	AP	2,659	49	—	—	—	—	2,708
Graeagle Community Services District	Plumas	AP	23,302	355	—	—	—	—	23,657
Graeagle Fire Protection District	Plumas	AP	82,702	1,254	—	—	—	—	83,956
Granada Sanitary District (San Mateo)	San Mateo	AP	329,564	3,122	—	—	—	—	332,686
Grand Island Cemetery District	Colusa	AP	13,690	168	—	—	—	—	13,858
Grassland Water District	Merced	AP	16,202	313	—	—	—	—	16,515
Grassy Run Road Community Services District	El Dorado	AP	13,950	221	—	—	—	—	14,171
Graton Fire Protection District	Sonoma	AP	374,430	5,009	—	—	—	—	379,439
Graton Lighting District	Sonoma	AP	10,909	145	—	—	—	—	11,054
Gravelly Ford Water District	Madera	AP	54,342	979	—	—	—	—	55,321
Grayson Community Services District	Stanislaus	AP	4,414	94	—	—	—	—	4,508
Greater Bakersfield Separation of Grade District	Kern	AP	93,837	1,361	—	—	—	—	95,198
Greater Los Angeles County Vector Control District	Los Angeles	AP	964,442	11,667	—	—	—	—	976,109
Greater Vallejo Recreation District	Solano	AP	2,483,136	43,425	—	—	—	—	2,526,561
Green Valley Cemetery District	Sonoma	AP	5,676	76	—	—	—	—	5,752
Green Valley Lighting District	Solano	AP	4,081	62	—	—	—	—	4,143
Green Valley Recreation and Park District	Contra Costa	AP	26,613	391	—	—	—	—	27,004
Green Valley Water District	Kings	AP	9,109	174	—	—	—	—	9,283
Greenfield Cemetery District	Monterey	AP	26,527	227	—	—	—	—	26,754
Greenfield County Water District	Kern	AP	21,756	331	—	—	—	—	22,087

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Greenfield Fire Protection District	Monterey	AP	\$ 108,379	\$ 932	\$ —	—	\$ —	\$ —	\$ 109,311
Greenfield Memorial District	Monterey	AP	73,537	629	—	—	—	—	74,166
Greenfield Recreation and Park District	Monterey	AP	91,642	784	—	—	—	—	92,426
Greenhorn Creek Community Services District	Plumas	AP	6,100	92	—	—	—	—	6,192
Greenstone Country Community Services District	El Dorado	AP	123,147	1,955	—	—	—	—	125,102
Greenville Cemetery District	Plumas	AP	10,750	156	—	—	—	—	10,906
Grenada Fire Protection District	Siskiyou	AP	23,360	573	26,437,757	0.042000	11,103	—	35,036
Gridley-Biggs Cemetery District	Butte	AP	125,636	3,002	—	—	—	—	128,638
Grizzly Lake Resort Improvement District	Plumas	AP	24,113	362	—	—	—	—	24,475
Grossmont Healthcare District	San Diego	AP	4,137,735	57,552	—	—	—	—	4,195,287
Groveland Community Services District	Tuolumne	AP	533,537	14,490	503,027,962	0.001900	9,971	136	558,134
Groveland Lighting District	Tuolumne	AP	12,200	249	—	—	—	—	12,449
Guadalupe Cemetery District	Santa Barbara	AP	32,506	541	—	—	—	—	33,047
Guadalupe Coyote Resource Conservation District	Santa Clara	LO	118,591	1,171	—	—	—	—	119,762
Guadalupe Lighting District	Santa Barbara	AP	12,020	509	—	—	—	—	12,529
Guadalupe Valley Municipal Improvement District	San Mateo	AP	28,913	271	—	—	—	—	29,184
Guerneville Lighting District	Sonoma	AP	117,234	1,918	—	—	—	—	119,152
Halcumb Cemetery District	Shasta	AP	28,535	(130)	—	—	—	—	28,405
Half Moon Bay Fire Protection District	San Mateo	AP	4,062,011	38,437	—	—	—	—	4,100,448
Hamilton Branch Community Services District	Plumas	AP	143,871	2,165	—	—	—	—	146,036
Hamilton City Community Service District	Glenn	AP	11,716	219	—	—	—	—	11,935
Hamilton City Fire Protection District	Glenn	AP	11,491	232	—	—	—	—	11,723
Hanford Cemetery District	Kings	AP	192,988	4,076	—	—	—	—	197,064
Happy Camp Cemetery District	Siskiyou	AP	6,832	168	—	—	—	—	7,000
Happy Camp Community Services District	Siskiyou	AP	796	20	—	—	—	—	816
Happy Camp Fire Protection District	Siskiyou	AP	15,791	388	—	—	—	—	16,179
Happy Camp Sanitary District (Siskiyou)	Siskiyou	AP	18,956	465	16,363,200	0.167200	27,360	1,496	48,277
Happy Homestead Cemetery District	El Dorado	AP	133,767	2,457	—	—	—	—	136,224
Happy Valley Fire Protection District	Shasta	AP	171,137	4,602	—	—	—	—	175,739
Harbor Industrial Sewer Maintenance District (San Mateo)	San Mateo	AP	6,359	56	—	—	—	—	6,415
Hartley Cemetery District	Lake	AP	70,469	1,523	—	—	—	—	71,992
Hayfork Fire Protection District	Trinity	AP	24,925	672	—	—	—	—	25,597
Hayfork Maintenance District (Trinity)	Trinity	AP	7,683	209	—	—	—	—	7,892
Hayward Area Recreation and Park District	Alameda	AP	9,773,414	127,869	—	—	—	—	9,901,283
Heather Glen Community Services District	Placer	AP	4,459	59	—	—	—	—	4,518
Heber Public Utility District									
Waste Disposal	Imperial	AP	262,286	3,670	101,539,974	0.000000	11,531	700	278,187
Heffernan Memorial Hospital District	Imperial	AP	292,493	5,325	—	—	—	—	297,818
Henry Miller Water District	Kern	AP	45,600	689	—	—	—	—	46,289
Herald Fire Protection District	Sacramento	AP	299,595	6,162	—	—	—	—	305,757
Heritage Ranch Community Services District	San Luis Obispo	AP	138,260	1,817	—	—	—	—	140,077
Hesperia County Water District	San Bernardino	AP	214,037	4,239	62,582,844	—	3,254	—	221,530
Hesperia Fire Protection District	San Bernardino	AP	3,215,811	63,347	—	—	—	—	3,279,158

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Hesperia Recreation and Park District	San Bernardino	AP	\$ 961,133	\$ 18,682	\$ —	—	\$ —	\$ —	\$ 979,815
Hickock Road Community Service District	El Dorado	AP	5,976	95	—	—	—	—	6,071
Hidden Valley Municipal Water District	Ventura	AP	4,428	63	—	—	—	—	4,491
Hi-Desert County Water District	San Bernardino	AP	845,691	16,264	—	—	—	—	861,955
Hi-Desert Memorial Hospital District	San Bernardino	AP	354,789	6,737	—	—	—	—	361,526
Higgins Area Fire Protection District	Nevada	AP	699,062	12,158	—	—	—	—	711,220
High Valleys Water District	Riverside	LO	60,684	1,283	—	—	—	—	61,967
Highlands Drainage Maintenance District (San Mateo)	San Mateo	AP	299	3	—	—	—	—	302
Highlands Landscape Maintenance District (San Mateo)	San Mateo	AP	5,189	47	—	—	—	—	5,236
Highlands Recreation Community Services District	San Mateo	AP	214,800	2,038	—	—	—	—	216,838
Hills Ferry Cemetery District	Merced	AP	66,520	1,286	—	—	—	—	67,806
Hills Ferry Cemetery District	Stanislaus	AP	80,081	1,708	—	—	—	—	81,789
Hillwood Community Service District	El Dorado	AP	12,004	191	—	—	—	—	12,195
Hilmar Cemetery District	Merced	AP	37,652	728	—	—	—	—	38,380
Hilmar County Water District	Merced	AP	74,051	1,431	186,757,164	0.001200	5,156	81	80,719
Hilton Creek Community Services District	Mono	AP	58,157	292	—	—	—	—	58,449
Holiday Lakes Community Services District	El Dorado	AP	2,743	44	—	—	—	—	2,787
Home Garden Community Service District	Kings	AP	8,782	182	—	—	—	—	8,964
Home Gardens Sanitary District (Riverside)	Riverside	AP	94,698	2,023	—	—	—	—	96,721
Homestead Valley Sanitary District (Marin)	Marin	AP	81,923	822	—	—	—	—	82,745
Hopland Cemetery District	Mendocino	AP	3,316	49	—	—	—	—	3,365
Hopland Lighting District	Mendocino	AP	10,345	173	—	—	—	—	10,518
Hopland Public Utility District	Mendocino	AP	16,271	275	45,391,872	0.030000	13,339	155	30,040
Hornbrook Cemetery District	Siskiyou	AP	10,787	265	—	—	—	—	11,052
Hornbrook Fire Protection District	Siskiyou	AP	12,869	316	—	—	—	—	13,185
Hornitos Lighting District	Mariposa	AP	2,664	40	—	—	—	—	2,704
Hughson Fire Protection District	Stanislaus	AP	167,365	3,570	—	—	—	—	170,935
Humboldt Bay Harbor Recreation and Conservation District	Humboldt	AP	520,919	13,083	—	—	—	—	534,002
Humboldt Bay Municipal Water District	Humboldt	AP	454,156	11,480	—	—	—	—	465,636
Humboldt Community Services District	Humboldt	AP	194,209	4,845	—	—	—	—	199,054
Humboldt County Flood Control District	Humboldt	AP	4,987	126	—	—	—	—	5,113
Humboldt Fire Protection District No. 1	Humboldt	AP	1,402,848	34,562	—	—	—	—	1,437,410
Huntington Municipal Water District	Los Angeles	AP	6,418	77	—	—	—	—	6,495
Hyampom Community Service District	Trinity	AP	4,325	113	—	—	—	—	4,438
Hydesville Lighting District	Humboldt	AP	1,663	40	—	—	—	—	1,703
Idyllwild Fire Protection District	Riverside	AP	694,542	14,916	—	—	—	—	709,458
Idyllwild Water District	Riverside	AP	272,150	5,775	109,581,462	0.034280	58,239	482	336,646
Independence Cemetery District	Inyo	AP	36,745	400	—	—	—	—	37,145
Independence Fire Protection District	Inyo	AP	101,036	1,113	—	—	—	—	102,149
Independence Lighting District	Inyo	AP	14,295	152	—	—	—	—	14,447
Indian Valley Community Services District	Plumas	AP	134,850	1,969	—	—	—	—	136,819
Indian Valley Hospital District	Plumas	AP	138,673	1,511	—	—	—	—	140,184
Indian Wells Fire Access Maintenance District No. 1 (Riverside)	Riverside	LI	153,517	3,309	—	—	—	—	156,826

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Industrial Fire Protection District	Stanislaus	AP	\$ 166,716	\$ 3,556	\$ —	—	\$ —	\$ —	\$ 170,272
Inland Empire Utilities Agency	San Bernardino	AP	15,771,665	311,150	13,489,024	0.062500	9,332	39	16,092,186
Inland Empire West Resource Conservation District	San Bernardino	LO	280,230	5,497	—	—	—	—	285,727
Inverness Public Utility District	Marin	AP	192,162	1,919	—	—	—	—	194,081
Inverness Subdivision No. 2 Permanent Road Division	Marin	AP	1,632	16	—	—	—	—	1,648
Ione Memorial District	Amador	AP	38,979	813	—	—	—	—	39,792
Irish Beach Water District	Mendocino	AP	17,489	295	—	—	—	—	17,784
Ironhouse Sanitary District (Contra Costa)	Contra Costa	AP	144,498	2,366	—	—	—	—	146,864
Irvine Ranch Water District	Orange	LO	14,359,259	191,277	—	—	—	—	14,550,536
Isla Vista Recreation and Park District	Santa Barbara	AP	109,833	1,911	—	—	—	—	111,744
Isleton Fire Protection District	Sacramento	AP	106,779	2,155	—	—	—	—	108,934
Ivanhoe Irrigation District	Tulare	AP	109,668	2,063	—	—	—	—	111,731
Ivanhoe Memorial District	Tulare	AP	17,575	344	—	—	—	—	17,919
Ivanhoe Public Utility District	Tulare	AP	59,853	1,157	—	—	—	—	61,010
Jackson Valley Fire Protection District	Amador	AP	56,461	1,175	—	—	—	—	57,636
Jackson Valley Irrigation District	Amador	AP	3,574	74	—	—	—	—	3,648
Jamestown Cemetery District	Tuolumne	AP	1,332	49	—	—	—	—	1,381
Jamestown Fire Protection District	Tuolumne	AP	57,641	1,250	—	—	—	—	58,891
Jamestown Lighting District	Tuolumne	AP	15,592	342	—	—	—	—	15,934
Jamestown Sanitary District (Tuolumne)	Tuolumne	AP	70,505	1,481	—	—	—	—	71,986
Janes Creek Drainage District (Humboldt)	Humboldt	AP	2,831	73	—	—	—	—	2,904
Janesville Fire Protection District	Lassen	AP	113,320	2,854	—	—	—	—	116,174
Jenner Lighting District	Sonoma	AP	6,607	89	—	—	—	—	6,696
Jenny Lind Fire Protection District	Calaveras	AP	103,534	1,756	—	—	—	—	105,290
Jenny Lind Veterans Memorial District	Calaveras	AP	94,750	1,607	—	—	—	—	96,357
John C. Fremont Hospital District	Mariposa	AP	459,818	9,636	—	—	—	—	469,454
Johnsville Public Utility District	Plumas	AP	5,263	80	—	—	—	—	5,343
Joshua Basin Water District	San Bernardino	AP	226,527	4,218	263,247,566	0.044500	133,820	5,231	369,796
Julian Community Services District	San Diego	AP	24,029	308	30,455,014	0.023540	8,111	72	32,520
Julian County Sanitation District (San Diego)	San Diego	LI	57	—	—	—	—	—	57
Julian-Cuyamaca Fire Protection District	San Diego	AP	136,526	1,901	—	—	—	—	138,427
Junction City Fire Protection District	Trinity	AP	4,475	133	—	—	—	—	4,608
June Lake Fire Protection District	Mono	AP	218,833	1,107	—	—	—	—	219,940
June Lake Public Utility District	Mono	AP	329,823	1,648	—	—	—	—	331,471
Juniper-Riviera County Water District	San Bernardino	LO	35,781	701	5,980,295	0.979600	58,701	—	95,183
Jurupa Area Recreation and Park District	Riverside	AP	610,942	13,098	—	—	—	—	624,040
Jurupa Community Services District	Riverside	AP	1,133,673	23,672	289,456,394	0.022210	69,517	652	1,227,514
Kanawha Fire Protection District	Glenn	AP	9,497	165	—	—	—	—	9,662
Kaweah Delta Health Care District	Tulare	AP	566,426	11,223	—	—	—	—	577,649
Kaweah Delta Water Conservation District	Kings	AP	162,824	3,460	—	—	—	—	166,284
Kaweah Delta Water Conservation District	Tulare	LI	2,094,368	41,427	8,241,787,610	0.000900	75,969	—	2,211,764
Kelsey Cemetery District	El Dorado	AP	948	15	—	—	—	—	963
Kelseyville Cemetery District	Lake	AP	63,281	1,309	—	—	—	—	64,590

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Kelseyville Fire Protection District	Lake	AP	\$ 805,023	\$ 16,672	\$ —	—	\$ —	\$ —	\$ 821,695
Kelseyville Lighting District	Lake	AP	10,217	190	—	—	—	—	10,407
Kensington Fire Protection District	Contra Costa	AP	1,913,482	28,215	—	—	—	—	1,941,697
Kensington Police Protection and Community Services District	Contra Costa	AP	862,815	12,710	—	—	—	—	875,525
Kensington Square Sewer Maintenance District	San Mateo	AP	6,779	64	—	—	—	—	6,843
Kentfield Fire Protection District	Marin	AP	2,039,542	20,506	—	—	—	—	2,060,048
Kenwood Fire Protection District	Sonoma	AP	414,572	5,541	—	—	—	—	420,113
Kern County Water Agency	Kern	AP	3,178,445	48,532	95,195,507,139	0.000000	16,087,730	287,204	19,601,911
Kern Delta Water District	Kern	AP	1,230,390	18,963	—	—	—	—	1,249,353
Kern Mosquito and Vector Control	Kern	AP	2,298,214	34,698	—	—	—	—	2,332,912
Kern River Valley Cemetery District	Kern	AP	60,306	869	—	—	—	—	61,175
Kern Valley Hospital District	Kern	AP	165,013	2,453	—	—	—	—	167,466
Kettleman City Community Services District	Kings	AP	21,856	449	—	—	—	—	22,305
Keyes Community Services District	Stanislaus	AP	11,892	254	—	—	—	—	12,146
Keyes Fire Protection District	Stanislaus	AP	83,367	1,778	—	—	—	—	85,145
Keystone Cemetery District	Yuba	AP	26,815	492	—	—	—	—	27,307
Kimshew Cemetery District	Butte	AP	47,054	1,097	—	—	—	—	48,151
King City Cemetery District	Monterey	AP	89,145	762	—	—	—	—	89,907
Kings County Lighting Assessment District	Kings	AP	46,801	959	—	—	—	—	47,760
Kings County Water District	Kings	AP	627,366	13,257	—	—	—	—	640,623
Kings Mosquito Abatement District	Kings	AP	1,106,718	23,551	—	—	—	—	1,130,269
Kings Mosquito Abatement District	Tulare	AP	21,287	406	—	—	—	—	21,693
Kings River Conservation District	Fresno	AP	354,581	7,751	—	—	—	—	362,332
Kings River Conservation District	Kings	AP	162,159	3,404	—	—	—	—	165,563
Kings River Conservation District	Tulare	AP	78,613	1,535	—	—	—	—	80,148
Kingsburg Cemetery District	Fresno	AP	116,568	2,653	—	—	—	—	119,221
Kingsburg Cemetery District	Kings	AP	7,109	149	—	—	—	—	7,258
Kingsburg Cemetery District	Tulare	AP	34,685	688	—	—	—	—	35,373
Kingsburg Hospital District	Fresno	AP	335,889	7,667	—	—	—	—	343,556
Kingsburg Hospital District	Kings	AP	16,697	351	—	—	—	—	17,048
Kingsburg Hospital District	Tulare	AP	77,157	1,494	—	—	—	—	78,651
Kirkwood Cemetery District	Tehama	AP	1,981	54	—	—	—	—	2,035
Kirkwood Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	33,952	499	—	—	—	—	34,451
Kirkwood Meadows Public Utilities District	Alpine	AP	424,859	1,220	—	—	—	—	426,079
Kirkwood Meadows Public Utilities District	Amador	AP	66,168	1,403	—	—	—	—	67,571
Kirkwood Meadows Public Utilities District	El Dorado	AP	119	2	—	—	—	—	121
Klamath Community Services District	Del Norte	AP	514	15	—	—	—	—	529
Klamath Fire Protection District No. 5	Del Norte	AP	23,303	660	—	—	—	—	23,963
Kneeland Fire Protection District	Humboldt	AP	4,818	122	—	—	—	—	4,940
Knights Ferry Cemetery District	Stanislaus	AP	2,675	57	—	—	—	—	2,732
Knights Ferry Community Services District	Stanislaus	AP	4,768	102	—	—	—	—	4,870
Knights Landing Cemetery District	Yolo	AP	14,977	226	—	—	—	—	15,203
Knights Landing Community Services District	Yolo	AP	8,787	416	23,588,765	0.080000	19,431	934	29,568

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Knights Landing Fire Protection District	Yolo	AP	\$ 41,980	\$ 770	\$ —	—	\$ —	\$ —	\$ 42,750
Knolls Property Owners Community Services District	El Dorado	AP	3,285	52	—	—	—	—	3,337
Konocti County Water District	Lake	AP	36,994	2,095	—	—	—	—	39,089
La Canada Irrigation District	Los Angeles	AP	215,897	2,575	—	—	—	—	218,472
La Habra Heights County Water District	Los Angeles	AP	367,049	4,430	783,067,668	0.027790	217,896	2,663	592,038
La Honda Lighting Maintenance (San Mateo)	San Mateo	AP	7,760	69	—	—	—	—	7,829
La Porte Fire Protection District	Plumas	AP	11,498	174	—	—	—	—	11,672
La Puente Valley County Water	Los Angeles	AP	158,720	1,781	—	—	—	—	160,501
La Selva Beach Recreation and Park District	Santa Cruz	AP	70,003	901	—	—	—	—	70,904
Ladera Recreation District	San Mateo	AP	73,560	688	—	—	—	—	74,248
Laguna Beach County Water District	Orange	AP	1,467,107	19,341	—	—	—	—	1,486,448
Laguna Niguel Community Services District	Orange	AP	6,591,443	87,039	—	—	—	—	6,678,482
Lake Arrowhead Community Services District	San Bernardino	LI	2,012,780	40,141	—	—	—	—	2,052,921
Lake Arrowhead Fire Protection District	San Bernardino	AP	4,820,263	96,851	—	—	—	—	4,917,114
Lake Berryessa Resort Improvement District	Napa	AP	23,264	221	—	—	—	—	23,485
Lake City Cemetery District	Modoc	AP	5,776	120	—	—	—	—	5,896
Lake City Fire Protection District	Modoc	AP	4,088	80	—	—	—	—	4,168
Lake County Fire Protection District	Lake	AP	524,684	13,673	—	—	—	—	538,357
Lake County Flood Control and Water Conservation District	Lake	AP	28,507	587	—	—	—	—	29,094
Lake County Sanitation District	Lake	LI	—	—	659,932,340	0.000000	154,380	—	154,380
Lake County Vector Control District	Lake	AP	770,416	16,327	—	—	—	—	786,743
Lake Hemet Municipal Water District	Riverside	AP	893,291	19,115	—	—	—	—	912,406
Lake Madrone Water District	Butte	AP	13,482	324	3,662,055	1.250000	45,776	—	59,582
Lake of the Pines Ranchos Road Community Services District	Nevada	AP	12,175	212	—	—	—	—	12,387
Lake Oroville Area Public Utility District	Butte	AP	184,774	4,387	—	—	—	—	189,161
Lake Park Maintenance (Napa)	Napa	LI	—	—	50,196,264	0.112500	59,076	—	59,076
Lake Shastina Community Services District	Siskiyou	AP	5,775	142	—	—	—	—	5,917
Lake Valley Fire Protection District	El Dorado	AP	2,238,865	35,542	—	—	—	—	2,274,407
Lakehead Lighting District (Shasta)	Shasta	AP	309	8	—	—	—	—	317
Lakeport Fire Protection District	Lake	AP	516,682	11,271	—	—	—	—	527,953
Lakeside Fire Protection District	San Diego	AP	5,367,210	74,320	—	—	—	—	5,441,530
Lakeside Irrigation Water District	Kings	AP	103,707	2,148	—	—	—	—	105,855
Lakeside Water District	San Diego	AP	79,485	1,098	—	—	—	—	80,583
Lakeview Cemetery District	Siskiyou	AP	4,567	112	—	—	—	—	4,679
Lakeview Community Services District	El Dorado	AP	6,230	99	—	—	—	—	6,329
Lambert Village Maintenance District (San Joaquin)	San Joaquin	AP	5,236	94	—	—	—	—	5,330
Lamont Public Utility District	Kern	AP	86,003	1,287	—	—	—	—	87,290
Lanare Community Services District	Fresno	AP	2,398	50	4,407,598	0.115017	5,070	—	7,518
Lancaster Cemetery District	Los Angeles	AP	103,711	1,250	—	—	—	—	104,961
Las Gallinas Valley Sanitary District (Marin)	Marin	AP	517,758	5,147	—	—	—	—	522,905
Las Virgenes Municipal Water District	Los Angeles	AP	219,000	2,669	22,224,078,355	0.000000	1,209,863	6,398	1,437,930
Lassen County Water Works District No. 1	Lassen	AP	—	—	7,726,525	0.020200	1,561	155	1,716
Lassen-Modoc County Flood Control and Water Conservation District	Lassen	AP	8,497	213	—	—	—	—	8,710

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Lassen-Modoc County Flood Control and Water Conservation District	Modoc	AP	\$ 513	\$ 11	\$ —	—	\$ —	\$ —	\$ 524
Laton Community Services District	Fresno	AP	71,427	1,527	—	—	—	—	72,954
Latrobe Fire Protection District	El Dorado	AP	78,673	1,249	—	—	—	—	79,922
Lawndale Lighting District	Los Angeles	AP	308,076	3,744	—	—	—	—	311,820
Laytonville County Water District	Mendocino	AP	7,452	114	27,804,626	0.093000	27,582	682	35,830
Laytonville Lighting District	Mendocino	AP	2,807	45	—	—	—	—	2,852
Le Grand Community Services District	Merced	AP	10,269	198	—	—	—	—	10,467
Le Grand-Athlone Water District	Merced	AP	5,248	101	—	—	—	—	5,349
Leavitt Lake Community Service District	Lassen	AP	8,197	206	—	—	—	—	8,403
Lebec County Water District	Kern	AP	24,841	335	—	—	—	—	25,176
Lee Lake Water District	Riverside	LO	38,653	848	—	—	—	—	39,501
Lee Vining Fire Protection District	Mono	AP	18,465	92	—	—	—	—	18,557
Lee Vining Public Utility District	Mono	AP	30,474	151	—	—	—	—	30,625
Leggett Valley Fire Protection District	Mendocino	AP	18,939	313	—	—	—	—	19,252
Lemon Cove Sanitary District (Tulare)	Tulare	AP	4,107	73	—	—	—	—	4,180
Lemoore Cemetery District	Kings	AP	99,872	2,060	—	—	—	—	101,932
Leucadia Wastewater District	San Diego	LI	773,143	10,792	—	—	—	—	783,935
Levee District No. 1 (Glenn)	Glenn	AP	8,986	177	—	—	—	—	9,163
Levee District No. 2 (Glenn)	Glenn	AP	1,687	33	—	—	—	—	1,720
Levee District No. 3 (Glenn)	Glenn	AP	12,068	232	—	—	—	—	12,300
Levee District No. 9 (Sutter)	Sutter	AP	48,535	905	—	—	—	—	49,440
Lewiston Community Services District	Trinity	AP	50,924	1,205	—	—	—	—	52,129
Liberty Fire Protection District	San Joaquin	AP	579,413	10,362	—	—	—	—	589,775
Liberty Water District	Fresno	AP	23,672	484	—	—	—	—	24,156
Lighting District No. 2-Oakhurst Area (Madera)	Madera	AP	4,934	91	—	—	—	—	5,025
Likely Cemetery District	Modoc	AP	9,749	211	—	—	—	—	9,960
Likely Fire Protection District	Modoc	AP	23,805	535	—	—	—	—	24,340
Lincoln Fire Protection District	San Joaquin	AP	1,228,931	20,936	—	—	—	—	1,249,867
Lincoln Village Maintenance District (San Joaquin)	San Joaquin	AP	91,727	1,471	—	—	—	—	93,198
Linda Fire Protection District	Yuba	AP	517,934	13,271	—	—	—	—	531,205
Linda Street Lighting District (Yuba)	Yuba	AP	39,415	980	—	—	—	—	40,395
Linden County Water District	San Joaquin	LO	54,694	968	88,687,552	0.020100	18,674	438	74,774
Linden Lighting District	San Joaquin	AP	2,017	35	—	—	—	—	2,052
Linden-Peters Fire Protection District	San Joaquin	AP	1,035,329	18,102	—	—	—	—	1,053,431
Lindsay - Strathmore Cemetery District	Tulare	AP	64,760	1,237	—	—	—	—	65,997
Lindsay - Strathmore Memorial District	Tulare	AP	87,019	1,685	—	—	—	—	88,704
Lindsay Local Hospital District	Tulare	AP	340,598	6,624	—	—	—	—	347,222
Linne Community Services District	San Luis Obispo	AP	11,765	155	—	—	—	—	11,920
Little Lake Cemetery District	Los Angeles	AP	77,719	936	—	—	—	—	78,655
Little Lake Fire Protection District	Mendocino	AP	109,774	1,801	—	—	—	—	111,575
Little Valley Community Services District	Lassen	AP	1,842	46	—	—	—	—	1,888
Littlerock Creek Irrigation District	Los Angeles	AP	166,506	1,884	—	—	—	—	168,390
Live Oak Cemetery District	Sutter	AP	49,189	902	—	—	—	—	50,091



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Livermore Area Recreation and Park District	Alameda	AP	\$ 4,920,321	\$ 61,341	\$ —	—	\$ —	\$ —	\$ 4,981,662
Lockeford Community Services District	San Joaquin	AP	81,903	1,453	—	—	—	—	83,356
Lockeford Lighting District	San Joaquin	AP	5,344	92	—	—	—	—	5,436
Lockeford Protection District No. 1 (San Joaquin)	San Joaquin	AP	4,648	83	—	—	—	—	4,731
Loleta Community Services District	Humboldt	AP	10,686	259	—	—	—	—	10,945
Loleta Fire Protection District	Humboldt	AP	29,611	746	—	—	—	—	30,357
Loleta Lighting District	Humboldt	AP	4,360	107	—	—	—	—	4,467
Loma Prieta Resource Conservation District	Santa Clara	LO	41,124	451	—	—	—	—	41,575
Loma Rica-Browns Valley Community Service District	Yuba	AP	4,511	119	—	—	—	—	4,630
Lompico County Water District	Santa Cruz	AP	42,028	538	71,726,917	0.092000	66,887	1,905	111,358
Lompoc Cemetery District	Santa Barbara	AP	211,103	2,339	—	—	—	—	213,442
Lompoc Hospital District	Santa Barbara	AP	531,709	5,897	—	—	—	—	537,606
London Community Services District	Tulare	AP	8,995	177	—	—	—	—	9,172
Lone Pine Fire Protection District	Inyo	AP	132,636	1,451	—	—	—	—	134,087
Lone Pine Lighting District	Inyo	AP	14,627	154	—	—	—	—	14,781
Long Valley Community Services District	Plumas	AP	128	—	—	—	—	—	128
Long Valley Fire Protection District (Mendocino)	Mendocino	AP	41,994	693	—	—	—	—	42,687
Long Valley Fire Protection District (Mono)	Mono	AP	210,711	1,064	—	—	—	—	211,775
Longden Lighting District	Los Angeles	AP	22,326	221	—	—	—	—	22,547
Lookout Cemetery District	Modoc	AP	6,960	139	—	—	—	—	7,099
Lookout Fire Protection District	Modoc	AP	6,294	120	—	—	—	—	6,414
Loomis Fire Protection District	Placer	AP	141,247	1,877	—	—	—	—	143,124
Los Alamos Cemetery District	Santa Barbara	AP	7,155	74	—	—	—	—	7,229
Los Alamos Community Services District	Santa Barbara	AP	36,269	394	—	—	—	—	36,663
Los Altos Hills County Fire District	Santa Clara	AP	4,650,273	42,494	—	—	—	—	4,692,767
Los Angeles County Flood Control District	Los Angeles	AP	69,252,467	833,502	1,218,213,694,214	0.000000	3,609,844	—	73,695,813
Los Angeles County West Vector Control District	Los Angeles	AP	576,641	7,028	—	—	—	—	583,669
Los Banos Cemetery District	Merced	AP	52,029	1,005	—	—	—	—	53,034
Los Medanos Community Hospital District	Contra Costa	AP	716,904	18,000	3,132,126,308	0.009100	443,363	8,845	1,187,112
Los Molinos Cemetery District	Tehama	AP	28,344	820	—	—	—	—	29,164
Los Molinos Lighting District	Tehama	AP	8,853	255	—	—	—	—	9,108
Los Osos Community Services District	San Luis Obispo	AP	1,293,842	17,015	—	—	—	—	1,310,857
Los Trancos County Water District	San Mateo	AP	139,407	1,322	—	—	—	—	140,729
Lost Hills Water District	Kern	AP	269,951	4,080	—	—	—	—	274,031
Lower Lake Cemetery District	Lake	AP	30,977	783	—	—	—	—	31,760
Lower Lake Lighting District	Lake	AP	10,062	199	—	—	—	—	10,261
Lower Sweetwater Fire Protection District	San Diego	AP	182,566	2,535	—	—	—	—	185,101
Lower Tule River Irrigation District	Tulare	AP	100,483	1,938	—	—	—	—	102,421
Lucerne Lighting District	Lake	AP	13,094	359	—	—	—	—	13,453
Lucerne Recreation and Park District	Lake	AP	103,940	2,570	—	—	—	—	106,510
Madeline Fire Protection District	Lassen	AP	7,178	180	—	—	—	—	7,358
Madera Cemetery District	Madera	AP	916,149	17,208	—	—	—	—	933,357
Madera County Flood Control and Water Conservation	Madera	AP	94,961	1,790	—	—	—	—	96,751

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Madera County Mosquito and Vector Control District	Madera	AP	\$ 736,605	\$ 14,820	\$ —	—	\$ —	\$ —	\$ 751,425
Madison Fire Protection District	Yolo	AP	68,903	548	—	—	—	—	69,451
Madrone Acres Lighting District	Sonoma	AP	11,311	152	—	—	—	—	11,463
Maine Prairie Water District	Solano	AP	41,209	623	—	—	—	—	41,832
Maintenance District No. 1 (Madera)	Madera	AP	19,271	340	—	—	—	—	19,611
Maintenance District No. 1 (Mariposa)	Mariposa	AP	83,159	1,828	—	—	—	—	84,987
Maintenance District No. 10 (Madera)	Madera	AP	309,445	5,699	—	—	—	—	315,144
Maintenance District No. 11 (Madera)	Madera	AP	5,577	103	—	—	—	—	5,680
Maintenance District No. 13 (Madera)	Madera	AP	34,864	647	—	—	—	—	35,511
Maintenance District No. 14 (Madera)	Madera	AP	23,442	432	—	—	—	—	23,874
Maintenance District No. 15 (Madera)	Madera	AP	1,327	24	—	—	—	—	1,351
Maintenance District No. 16 (Madera)	Madera	AP	3,825	71	—	—	—	—	3,896
Maintenance District No. 17 (Madera)	Madera	AP	20,069	373	—	—	—	—	20,442
Maintenance District No. 18 (Madera)	Madera	AP	5,597	102	—	—	—	—	5,699
Maintenance District No. 19 (Madera)	Madera	AP	5,397	98	—	—	—	—	5,495
Maintenance District No. 20 (Madera)	Madera	AP	609	11	—	—	—	—	620
Maintenance District No. 21 (Madera)	Madera	AP	152,168	2,814	—	—	—	—	154,982
Maintenance District No. 22 (Madera)	Madera	AP	61,054	784	—	—	—	—	61,838
Maintenance District No. 23 (Madera)	Madera	AP	886	16	—	—	—	—	902
Maintenance District No. 24 (Madera)	Madera	AP	18,782	345	—	—	—	—	19,127
Maintenance District No. 25 (Madera)	Madera	AP	2,899	53	—	—	—	—	2,952
Maintenance District No. 26 (Madera)	Madera	AP	8,862	163	—	—	—	—	9,025
Maintenance District No. 27 (Madera)	Madera	AP	85	—	—	—	—	—	85
Maintenance District No. 28 (Madera)	Madera	AP	2,708	43	—	—	—	—	2,751
Maintenance District No. 30 (Madera)	Madera	AP	18,142	332	—	—	—	—	18,474
Maintenance District No. 31 (Madera)	Madera	AP	4,278	76	—	—	—	—	4,354
Maintenance District No. 33 (Madera)	Madera	AP	7,593	117	—	—	—	—	7,710
Maintenance District No. 5 (Madera)	Madera	AP	4,709	87	—	—	—	—	4,796
Maintenance District No. 6 (Madera)	Madera	AP	54,998	1,022	—	—	—	—	56,020
Maintenance District No. 7 (Madera)	Madera	AP	33,338	618	—	—	—	—	33,956
Maintenance District No. 8 (Madera)	Madera	AP	10,438	142	—	—	—	—	10,580
Maintenance District No. 9 (Madera)	Madera	AP	10,124	187	—	—	—	—	10,311
Majestic Pines Community Services District	San Diego	AP	—	—	83,932,657	0.029660	26,232	562	26,794
Malaga County Water District	Fresno	AP	197,805	4,005	—	—	—	—	201,810
Malibu Garbage Disposal District	Los Angeles	AP	250,145	3,049	—	—	—	—	253,194
Mammoth County Water District	Mono	AP	3,328,479	16,797	463,809,243	0.010230	47,743	130	3,393,149
Mammoth Lakes Fire Protection District	Mono	AP	1,463,437	7,384	—	—	—	—	1,470,821
Mammoth Lakes Mosquito Abatement District	Mono	AP	43,707	223	—	—	—	—	43,930
Mancini Park Homes Lighting District	Stanislaus	AP	255	5	—	—	—	—	260
Manila Community Services District	Humboldt	AP	16,893	421	—	—	—	—	17,314
Manteca-Lathrop Fire Protection District	San Joaquin	AP	1,561,940	27,836	—	—	—	—	1,589,776
Manton Cemetery District	Shasta	AP	17,345	419	—	—	—	—	17,764
Manton Cemetery District	Tehama	AP	10,166	251	—	—	—	—	10,417

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Marble Mountain Homeowners Community Services District	El Dorado	AP	\$ 11,547	\$ 183	\$ —	—	\$ —	\$ —	\$ 11,730
Mariana Ranchos County Water District	San Bernardino	LO	77	2	—	—	—	—	79
Marin City Community Services District	Marin	AP	65,429	650	—	—	—	—	66,079
Marin County Flood Control and Water Conservation District	Marin	AP	2,691,437	26,863	—	—	—	—	2,718,300
Marin County Lighting District	Marin	AP	385,709	3,476	—	—	—	—	389,185
Marin County Open Space District	Marin	AP	3,572,977	35,709	—	—	—	—	3,608,686
Marin County Transit District	Marin	AP	2,014,150	20,125	—	—	—	—	2,034,275
Marin/Sonoma Mosquito and Vector Control District	Marin	AP	1,126,148	11,273	—	—	—	—	1,137,421
Marin/Sonoma Mosquito and Vector Control District	Sonoma	AP	1,307,151	18,875	—	—	—	—	1,326,026
Marinwood Community Services District	Marin	AP	905,791	9,094	—	—	—	—	914,885
Mariposa Heights Maintenance District (San Joaquin)	San Joaquin	AP	555	9	—	—	—	—	564
Mariposa Lighting District	Mariposa	AP	31,839	692	—	—	—	—	32,531
Mariposa Parking Maintenance District	Mariposa	AP	3,143	68	—	—	—	—	3,211
Mariposa Public Utility District	Mariposa	AP	59,945	1,278	—	—	—	—	61,223
Mark Twain Hospital District	Calaveras	AP	614,465	10,424	—	—	—	—	624,889
Marvin-Chapel Cemetery District	Glenn	AP	6,290	123	—	—	—	—	6,413
Marys Cemetery District	Yolo	AP	15,408	156	—	—	—	—	15,564
Maurland Manor Maintenance District (San Joaquin)	San Joaquin	AP	1,673	30	—	—	—	—	1,703
Maxwell Cemetery District	Colusa	AP	20,598	262	—	—	—	—	20,860
Maxwell Fire Protection District	Colusa	AP	67,555	843	—	—	—	—	68,398
Maxwell Public Utility District	Colusa	AP	73,490	938	—	—	—	—	74,428
Mayers Memorial Hospital District	Lassen	AP	60,394	1,520	—	—	—	—	61,914
Mayers Memorial Hospital District	Modoc	AP	5,980	131	—	—	—	—	6,111
Mayers Memorial Hospital District	Shasta	AP	427,782	9,632	—	—	—	—	437,414
Mayten Fire Protection District	Siskiyou	AP	4,775	117	—	—	—	—	4,892
McArthur Fire Protection District	Shasta	AP	24,620	627	—	—	—	—	25,247
McCloud Community Services District	Siskiyou	AP	39,183	962	—	—	—	—	40,145
McFarland Recreation and Park District	Kern	AP	315,613	4,688	—	—	—	—	320,301
McKinleyville Community Services District	Humboldt	AP	295,343	7,532	—	—	—	—	302,875
McKinney Water District	El Dorado	AP	17,827	283	—	—	—	—	18,110
McKinney Water District	Placer	AP	58,456	785	—	—	—	—	59,241
Meadow Valley Cemetery District	Plumas	AP	6,108	77	—	—	—	—	6,185
Meadow Valley Fire Protection District	Plumas	AP	41,629	620	—	—	—	—	42,249
Meadow Vista County Water District	Placer	AP	151,765	1,983	—	—	—	—	153,748
Meadowbrook Manor County Sanitation District (Mendocino)	Mendocino	AP	1,279	21	—	—	—	—	1,300
Meeks Bay Fire Protection District	El Dorado	AP	383,612	6,090	—	—	—	—	389,702
Meiners Oaks County Water District	Ventura	AP	84,451	1,139	—	—	—	—	85,590
Mendocino City Community Services District	Mendocino	AP	54,509	891	136,250,585	0.018000	24,567	186	80,153
Mendocino Coast Hospital District	Mendocino	AP	455,624	8,093	1,949,370,086	0.013000	251,143	4,002	718,862
Mendocino Coast Recreation and Park District	Mendocino	AP	295,421	5,220	—	—	—	—	300,641
Mendocino County Flood Control and Water Conservation Improvement District	Mendocino	AP	29,399	483	—	—	—	—	29,882
Mendocino County Water Agency	Mendocino	AP	85,387	1,462	—	—	—	—	86,849
Mendocino Fire Protection District	Mendocino	AP	104,914	1,753	—	—	—	—	106,667

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Mendocino-Little River Cemetery District	Mendocino	AP	\$ 22,399	\$ 372	\$ —	—	\$ —	\$ —	\$ 22,771
Menlo Park Fire Protection District	San Mateo	AP	17,101,597	169,562	—	—	—	—	17,271,159
Menlo Park Lighting District	San Mateo	AP	130,148	1,224	—	—	—	—	131,372
Merced Cemetery District	Merced	AP	193,855	3,746	—	—	—	—	197,601
Merced County Mosquito Abatement	Merced	AP	1,202,833	23,245	—	—	—	—	1,226,078
Merced Irrigation District	Merced	AP	1,293,655	25,001	—	—	—	—	1,318,656
Meridian Fire Protection	Sutter	AP	111,136	2,065	—	—	—	—	113,201
Merquin Cemetery District	Merced	AP	17,115	331	—	—	—	—	17,446
Merquin County Water District	Merced	AP	59,445	1,149	—	—	—	—	60,594
Mesa Consolidated Water District	Orange	AP	—	—	—	—	—	—	—
Mesa Heights Garbage Disposal District	Los Angeles	AP	214,823	2,612	—	—	—	—	217,435
Metropolitan Water District of Southern California	Los Angeles	AP	—	—	345,945,847,124	0.006100	26,845,626	219,933	27,065,559
Metropolitan Water District of Southern California	Orange	AP	—	—	255,785,451,252	0.000000	16,725,378	206,546	16,931,924
Metropolitan Water District of Southern California	Riverside	AP	7,683,589	179,746	39,299,683,294	0.000000	3,114,426	56,823	11,034,584
Metropolitan Water District of Southern California	San Bernardino	AP	—	—	34,523,636,836	0.000000	2,196,867	34,582	2,231,449
Metropolitan Water District of Southern California	San Diego	AP	—	—	219,030,941,268	0.000000	14,692,604	200,100	14,892,704
Metropolitan Water District of Southern California	Ventura	AP	—	—	49,449,574,736	0.006100	3,456,954	43,255	3,500,209
Mettler County Water District	Kern	AP	11,777	104	—	—	—	—	11,881
Mid Peninsula Water District	San Mateo	AP	93,407	1,094	—	—	—	—	94,501
Middletown Cemetery District	Lake	AP	69,866	1,379	—	—	—	—	71,245
Middletown Lighting District	Lake	AP	8,376	158	—	—	—	—	8,534
Midpeninsula Regional Open Space District	San Mateo	AP	6,203,323	62,972	—	—	—	—	6,266,295
Midpeninsula Regional Open Space District	Santa Clara	AP	12,458,420	118,091	—	—	—	—	12,576,511
Midway City Sanitary District (Orange)	Orange	AP	1,393,506	18,077	—	—	—	—	1,411,583
Midway Community Services District	Merced	AP	4,678	90	236,038	—	35	1	4,804
Midway Heights County Water District	Placer	AP	28,049	370	—	—	—	—	28,419
Mill Creek Lane Permanent Road Division District	Sonoma	AP	7,535	101	—	—	—	—	7,636
Millville Fire Protection District	Shasta	AP	19,348	521	—	—	—	—	19,869
Millville Masonic and Odd Fellows Cemetery District	Shasta	AP	43,792	1,137	—	—	—	—	44,929
Mirabel Heights Permanent Road Division District	Sonoma	AP	943	13	—	—	—	—	956
Miraleste Recreation and Park District	Los Angeles	AP	63,604	779	—	—	—	—	64,383
Miranda Community Services District	Humboldt	AP	23,811	595	—	—	—	—	24,406
Mission Lighting District	Santa Barbara	AP	4,118	45	—	—	—	—	4,163
Mission Oaks Recreation and Park District	Sacramento	AP	1,496,872	30,055	—	—	—	—	1,526,927
Mission Resource Conservation District	San Diego	AP	16,050	222	—	—	—	—	16,272
Mission Springs Water District	Riverside	AP	951,810	19,160	—	—	—	—	970,970
Mission Village Maintenance District (San Joaquin)	San Joaquin	AP	470	8	—	—	—	—	478
Mission-Soledad Fire Protection District	Monterey	AP	60,904	528	—	—	—	—	61,432
Mi-Wuk-Sugar Pine Fire Protection District of Tuolumne County	Tuolumne	AP	91,728	2,344	—	—	—	—	94,072
Mohawk Valley Cemetery District	Plumas	AP	8,288	126	—	—	—	—	8,414
Mojave Desert Resource Conservation District	San Bernardino	LO	53,040	1,037	—	—	—	—	54,077
Mojave Public Utility District	Kern	AP	256,172	3,754	—	—	—	—	259,926
Mojave Water Agency	San Bernardino	LI	766,582	14,247	17,733,594,690	0.000000	11,471,972	—	12,252,801

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Mojave Water Agency	San Bernardino	LO	\$ —	\$ —	\$ 4,375,547,597	0.112500	\$ 4,990,661	\$ —	\$ 4,990,661
Mokelumne Acres Maintenance District (San Joaquin)	San Joaquin	AP	8,670	155	—	—	—	—	8,825
Mokelumne Hill Cemetery District	Calaveras	AP	8,138	138	—	—	—	—	8,276
Mokelumne Hill Fire Protection District	Calaveras	AP	52,501	891	—	—	—	—	53,392
Mokelumne Hill Lighting District	Calaveras	AP	5,662	96	—	—	—	—	5,758
Mokelumne Hill Sanitary District (Calaveras)	Calaveras	AP	14,020	238	—	—	—	—	14,258
Mokelumne Hill Veterans Memorial District	Calaveras	AP	6,994	119	—	—	—	—	7,113
Mokelumne Rural Fire Protection District	San Joaquin	AP	364,540	6,433	—	—	—	—	370,973
Mono City Fire Protection District	Mono	AP	10,197	46	—	—	—	—	10,243
Mono Village Water District	Tuolumne	AP	7,566	467	—	—	—	—	8,033
Montague Fire Protection District	Siskiyou	AP	28,008	687	—	—	—	—	28,695
Montague Water Conservation District	Siskiyou	AP	1,785	44	—	—	—	—	1,829
Montalvo Municipal Improvement District	Ventura	AP	203,211	2,722	—	—	—	—	205,933
Montara Lighting District	San Mateo	AP	53,209	502	—	—	—	—	53,711
Montara Sanitary District (San Mateo)	San Mateo	AP	273,214	2,576	680,330,100	0.109400	749,706	10,781	1,036,277
Monte Cristo Permanent Road Division	Marin	AP	2,236	22	—	—	—	—	2,258
Monte Rio Fire Protection District	Sonoma	AP	205,889	3,116	—	—	—	—	209,005
Monte Rio Lighting District	Sonoma	AP	43,944	702	—	—	—	—	44,646
Monte Rio Recreation and Park District	Sonoma	AP	83,804	1,353	—	—	—	—	85,157
Monte Rosa Permanent Road Division No. 1 District	Sonoma	AP	933	13	—	—	—	—	946
Monte Vista Fire Protection District	San Bernardino	AP	257,706	5,118	—	—	—	—	262,824
Monte Vista Water District	San Bernardino	AP	636,145	12,573	—	—	—	—	648,718
Montecito Fire Protection District	Santa Barbara	AP	7,883,422	86,220	—	—	—	—	7,969,642
Montecito Sanitary District (Santa Barbara)	Santa Barbara	AP	262,814	2,867	—	—	—	—	265,681
Montecito Water District	Santa Barbara	AP	—	—	182,420,068	0.001370	2,499	—	2,499
Monterey County Water Resource Agency	Monterey	AP	1,443,278	12,379	—	—	—	—	1,455,657
Monterey Park Tract Community Services District	Stanislaus	AP	778	17	—	—	—	—	795
Monterey Peninsula Regional Park District	Monterey	AP	1,935,173	16,595	—	—	—	—	1,951,768
Monterey Peninsula Water Management District	Monterey	AP	947,171	8,075	—	—	—	—	955,246
Montezuma Fire Protection District (San Joaquin)	San Joaquin	AP	286,645	5,054	—	—	—	—	291,699
Montezuma Fire Protection District (Solano)	Solano	AP	220,679	3,305	—	—	—	—	223,984
Monticello Cemetery District	Napa	AP	16,761	137	—	—	—	—	16,898
Mootamai Municipal Water District	San Diego	AP	9,299	111	—	—	—	—	9,410
Morada Acres Maintenance District (San Joaquin)	San Joaquin	AP	1,689	30	—	—	—	—	1,719
Morada Estates Lighting Maintenance District (San Joaquin)	San Joaquin	AP	1,385	25	—	—	—	—	1,410
Morada Estates Water Maintenance District (San Joaquin)	San Joaquin	AP	5,428	96	—	—	—	—	5,524
Morada Manor Lighting Maintenance District (San Joaquin)	San Joaquin	AP	634	11	—	—	—	—	645
Morada Manor Water Maintenance (San Joaquin)	San Joaquin	AP	5,372	96	—	—	—	—	5,468
Moraga/Orinda Fire Protection District	Contra Costa	AP	11,557,041	169,985	—	—	—	—	11,727,026
Moreno Valley Community Services District	Riverside	AP	1,331,377	28,658	—	—	—	—	1,360,035
Morongo Valley Community Services District	San Bernardino	AP	247,742	4,719	—	—	—	—	252,461
Morro Hills Community Services District	San Diego	AP	43,754	612	—	—	—	—	44,366
Mortara Circle Community Services District	El Dorado	AP	2,776	44	—	—	—	—	2,820

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Mosquito Fire Protection District	El Dorado	AP	\$ 79,519	\$ 1,262	\$ —	—	\$ —	\$ —	\$ 80,781
Moss Landing County Sanitation District (Monterey)	Monterey	LI	53,876	454	—	—	—	—	54,330
Moss Landing Harbor District	Monterey	AP	187,017	1,592	—	—	—	—	188,609
Moulton-Niguel Water District	Orange	LO	15,371,110	203,516	—	—	—	—	15,574,626
Mountain Gate Community Services District	Shasta	AP	147,209	3,840	—	—	—	—	151,049
Mountain House Community Services District	San Joaquin	AP	173,523	3,138	—	—	—	—	176,661
Mountain Meadows Community Services District	Kern	AP	8,685	102	—	—	—	—	8,787
Mountain View Avenue-Lagunitas Permanent Road Division	Marin	AP	1,282	13	—	—	—	—	1,295
Mountain View Fire Protection District	Stanislaus	AP	59,882	1,277	—	—	—	—	61,159
Mountain View Sanitary District (Contra Costa)	Contra Costa	AP	217,294	3,139	—	—	—	—	220,433
Mt. Diablo Health Care District	Contra Costa	AP	193,270	3,301	—	—	—	—	196,571
Mt. Shasta Fire Protection District	Siskiyou	AP	167,653	4,114	—	—	—	—	171,767
Mt. Shasta Recreation and Park District	Siskiyou	AP	249,373	6,119	—	—	—	—	255,492
Mt. Whitney Cemetery District	Inyo	AP	23,978	251	—	—	—	—	24,229
Muir Beach Community Services District	Marin	AP	48,044	481	—	—	—	—	48,525
Municipal Water District of Orange County	Orange	AP	—	—	—	—	—	—	—
Muroc Hospital District	Kern	AP	73,773	1,134	—	—	—	—	74,907
Murphys Cemetery District	Calaveras	AP	30,734	521	—	—	—	—	31,255
Murphys Fire Protection District	Calaveras	AP	152,970	2,595	—	—	—	—	155,565
Murphys Lighting District	Calaveras	AP	29,512	501	—	—	—	—	30,013
Murphys Sanitary District (Calaveras)	Calaveras	AP	65,372	1,109	—	—	—	—	66,481
Murray Park Sewer Maintenance District	Marin	AP	21,941	221	—	—	—	—	22,162
Murrieta Community Services District	Riverside	AP	12,133	272	—	—	—	—	12,405
Murrieta Fire Protection District	Riverside	AP	4,910,942	108,124	—	—	—	—	5,019,066
Murrieta Valley Cemetery District	Riverside	AP	129,524	2,836	—	—	—	—	132,360
Murrieta Water District	Riverside	AP	2,245	46	—	—	—	—	2,291
Myers Fire Protection District	Humboldt	AP	8,758	224	—	—	—	—	8,982
Myers Flat Maintenance District (Humboldt)	Humboldt	AP	1,085	27	—	—	—	—	1,112
Naglee Burk Irrigation District	San Joaquin	AP	277,843	5,016	—	—	—	—	282,859
Napa Berryessa Resort Improvement District	Napa	AP	33,966	319	—	—	—	—	34,285
Napa City-County Library Commission	Napa	AP	3,535,333	33,528	—	—	—	—	3,568,861
Napa County Mosquito Abatement District	Napa	AP	625,336	5,941	—	—	—	—	631,277
Napa County Resource Conservation District	Napa	AP	160,688	1,529	—	—	—	—	162,217
Napa County Resource Conservation District	Solano	AP	10	—	—	—	—	—	10
Natomas Fire Protection District	Sacramento	AP	1,238,279	25,789	—	—	—	—	1,264,068
Nevada Cemetery District	Nevada	AP	237,308	4,127	—	—	—	—	241,435
Nevada County Consolidated Fire District	Nevada	AP	1,453,145	25,272	—	—	—	—	1,478,417
Nevada County Resource Conservation District	Nevada	AP	127,649	2,220	—	—	—	—	129,869
Nevada Irrigation District	Nevada	AP	5,565,280	96,788	2,068,843,938	0.002400	49,652	—	5,711,720
Nevada Irrigation District	Placer	LI	1,263,623	16,971	784,378,455	0.002400	19,119	—	1,299,713
New Jerusalem Drainage District (San Joaquin)	San Joaquin	AP	43,501	749	88,804,302	0.000000	22,333	—	66,583
New Mariposa Drainage District (San Joaquin)	San Joaquin	AP	2,972	53	—	—	—	—	3,025
Newberry Community Services District	San Bernardino	AP	143,407	2,463	—	—	—	—	145,870

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Newcastle - Rocklin - Gold Hill Cemetery District	Placer	AP	\$ 743,378	\$ 9,941	\$ —	—	\$ —	\$ —	\$ 753,319
Newcastle Fire Protection District	Placer	AP	135,500	1,809	—	—	—	—	137,309
Newcastle Lighting District	Placer	AP	5,620	67	—	—	—	—	5,687
Newcastle Sanitary District (Placer)	Placer	AP	31,465	388	—	—	—	—	31,853
Newhall County Water District	Los Angeles	AP	315,390	3,800	1,040,339,334	0.010000	104,909	2,211	426,310
Newville Cemetery District	Glenn	AP	481	9	—	—	—	—	490
Nice Community Services District	Lake	AP	111,007	2,566	—	—	—	—	113,573
Nicolaus Cemetery District	Sutter	AP	12,696	235	—	—	—	—	12,931
Niland Fire Protection District	Imperial	AP	23,737	285	—	—	—	—	24,022
Niland Sanitary District (Imperial)	Imperial	AP	9,982	166	—	—	—	—	10,148
Nipomo Community Services District	San Luis Obispo	AP	317,584	4,173	—	—	—	—	321,757
Nipomo Lighting District	San Luis Obispo	AP	23,155	305	—	—	—	—	23,460
No-Mans Land Fire Protection District	Yolo	AP	3,749	4	—	—	—	—	3,753
North Bakersfield Recreation and Park District	Kern	AP	3,391,222	51,491	—	—	—	—	3,442,713
North Central Fire Protection District	Fresno	AP	4,253,229	94,164	—	—	—	—	4,347,393
North Coast County Water District	San Mateo	AP	324,424	3,055	—	—	—	—	327,479
North County Cemetery District	San Diego	AP	406,480	5,629	—	—	—	—	412,109
North County Fire Protection District (Monterey)	Monterey	AP	3,603,097	31,058	—	—	—	—	3,634,155
North County Fire Protection District (San Diego)	San Diego	AP	8,006,611	111,590	—	—	—	—	8,118,201
North County Lighting District	Santa Barbara	AP	267,903	2,931	—	—	—	—	270,834
North County Public Recreation District	Monterey	AP	107,684	914	—	—	—	—	108,598
North Highlands Recreation and Park District	Sacramento	AP	761,886	15,840	—	—	—	—	777,726
North Humboldt Recreation and Park District	Humboldt	AP	100,156	2,539	—	—	—	—	102,695
North Kern Cemetery District	Kern	AP	290,267	4,374	—	—	—	—	294,641
North Kern-South Tulare Hospital District	Kern	AP	266,671	4,069	—	—	—	—	270,740
North Kern-South Tulare Hospital District	Tulare	AP	91,910	1,782	—	—	—	—	93,692
North Marin Water District	Marin	AP	59,825	598	7,195,975,215	0.000000	500,574	5,605	566,602
North Marin Water District	Sonoma	AP	—	—	464,956	0.006000	36	1	37
North Oaks Maintenance District (San Joaquin)	San Joaquin	AP	819	15	—	—	—	—	834
North of the River Municipal Water District	Kern	AP	345,862	5,248	—	—	545	—	351,655
North of the River Sanitary District No.1 (Kern)	Kern	AP	131,116	2,007	—	—	—	—	133,123
North San Joaquin Water Conservation District	San Joaquin	AP	179,186	3,186	—	—	—	—	182,372
North San Juan Fire Protection District	Nevada	AP	92,325	1,606	—	—	—	—	93,931
North San Mateo County Sanitation District (San Mateo)	San Mateo	AP	978,398	9,674	—	—	—	—	988,072
North Tahoe Fire Protection District	Placer	AP	3,078,886	40,976	—	—	—	—	3,119,862
North Tahoe Public Utility District	Placer	AP	2,476,280	33,069	—	—	—	—	2,509,349
North Willows County Service Area (Glenn)	Glenn	AP	8,990	177	—	—	—	—	9,167
North Wilson Way Maintenance District (San Joaquin)	San Joaquin	AP	4,773	84	—	—	—	—	4,857
Northeast Stockton Maintenance District (San Joaquin)	San Joaquin	AP	16,782	298	—	—	—	—	17,080
Northeast Willows Community Service District	Glenn	AP	3,816	75	—	—	—	—	3,891
Northern Inyo County Local Hospital District	Inyo	AP	513,665	5,556	1,480,077,290	0.002669	40,104	898	560,223
Northern Salinas Valley Mosquito Abatement District	Monterey	AP	793,905	6,794	—	—	—	—	800,699
Northern Sonoma County Air Pollution Control District	Sonoma	AP	67,303	926	—	—	—	—	68,229

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Northridge Water District	Sacramento	AP	\$ —	\$ —	\$ 740,655,750	0.011100	\$ 82,338	\$ 2,678	\$ 85,016
Northstar Community Services District	Placer	AP	1,760,602	23,609	—	—	—	—	1,784,211
Northwest Mosquito and Vector Control District	Riverside	AP	940,340	20,131	—	—	—	—	960,471
Novato Fire Protection District	Marin	AP	10,334,289	103,275	—	—	—	—	10,437,564
Novato Sanitary District (Marin)	Marin	AP	1,246,750	12,455	—	—	—	—	1,259,205
Noyo Harbor District	Mendocino	AP	55,010	990	—	—	—	—	56,000
Noyo Lighting District	Mendocino	AP	4,287	138	—	—	—	—	4,425
Number 10006 Maintenance District (Los Angeles)	Los Angeles	AP	462,965	5,652	—	—	—	—	468,617
Number 10032 Maintenance District (Los Angeles)	Los Angeles	AP	240,709	2,940	—	—	—	—	243,649
Number 10038 Maintenance District (Los Angeles)	Los Angeles	AP	81,917	942	—	—	—	—	82,859
Number 10045 Maintenance District (Los Angeles)	Los Angeles	AP	392,539	4,800	—	—	—	—	397,339
Number 10049 Maintenance District (Los Angeles)	Los Angeles	AP	16,291	200	—	—	—	—	16,491
Number 10066 Maintenance District (Los Angeles)	Los Angeles	AP	413,919	5,021	—	—	—	—	418,940
Number 10075 Maintenance District (Los Angeles)	Los Angeles	AP	42,891	529	—	—	—	—	43,420
Number 1472 Maintenance District (Los Angeles)	Los Angeles	AP	153,149	1,865	—	—	—	—	155,014
Number 1575 Maintenance District (Los Angeles)	Los Angeles	AP	144,397	1,764	—	—	—	—	146,161
Number 1616 Maintenance District (Los Angeles)	Los Angeles	AP	431,345	5,255	—	—	—	—	436,600
Number 1687 Maintenance District (Los Angeles)	Los Angeles	AP	7,124,450	86,466	—	—	—	—	7,210,916
Number 1697 Maintenance District (Los Angeles)	Los Angeles	AP	699,203	8,522	—	—	—	—	707,725
Number 1744 Maintenance District (Los Angeles)	Los Angeles	AP	411,972	4,823	—	—	—	—	416,795
Number 1866 Maintenance District (Los Angeles)	Los Angeles	AP	109,347	1,295	—	—	—	—	110,642
Oak Grove Cemetery District (Fresno)	Fresno	AP	50,457	1,010	—	—	—	—	51,467
Oak Grove Cemetery District (Tuolumne)	Tuolumne	AP	2,953	112	—	—	—	—	3,065
Oak Hill Cemetery District	Santa Barbara	AP	104,890	1,140	—	—	—	—	106,030
Oak Knoll Lighting District	Mendocino	AP	6,627	111	—	—	—	—	6,738
Oak Knoll Sewer Maintenance District	San Mateo	AP	2,374	23	—	—	—	—	2,397
Oakdale Fire Protection District	Stanislaus	AP	319,857	6,823	—	—	—	—	326,680
Oakdale Irrigation District	San Joaquin	AP	138,444	2,469	—	—	—	—	140,913
Oakdale Irrigation District	Stanislaus	AP	1,135,217	24,216	—	—	—	—	1,159,433
Occidental Community Services District	Sonoma	AP	141,700	1,808	—	—	139	—	143,647
Occidental County Sanitation District (Sonoma)	Sonoma	AP	—	—	13,347,099	0.001000	138	—	138
Ocean View Municipal Water District	Ventura	AP	1,021	13	—	—	—	—	1,034
Oceano Community Services District	San Luis Obispo	AP	509,368	6,701	322,849,283	0.001210	5,796	76	521,941
Ocotillo Fire Protection District	Imperial	AP	9,627	89	—	—	—	—	9,716
Ojai Valley Sanitary District (Ventura)	Ventura	AP	344,444	4,761	—	—	—	—	349,205
Ojai Water Conservation District	Ventura	AP	4,523	61	—	—	—	—	4,584
Olancho Community Services District	Inyo	AP	104,415	1,149	—	—	—	—	105,564
Olivehurst Public Utility District	Yuba	AP	352,913	9,035	—	—	—	—	361,948
Olivenhain Municipal Water District	San Diego	AP	1,768,972	24,838	—	—	—	—	1,793,810
Olympic Tract Lighting District	Stanislaus	AP	4,397	94	—	—	—	—	4,491
Omochumne - Hartnell Water District	Sacramento	AP	61,630	1,262	—	—	—	—	62,892
Opal Cliffs Recreation and Park District	Santa Cruz	AP	1,451	18	—	—	—	—	1,469
Ophir Hill Fire Protection District	Nevada	AP	245,209	4,265	—	—	—	—	249,474



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Orange County Cemetery District	Orange	AP	\$ 1,009,199	\$ 13,147	\$ —	—	\$ —	\$ —	\$ 1,022,346
Orange County Fire Authority	Orange	AP	116,636,105	1,554,993	—	—	—	—	118,191,098
Orange County Flood Control District	Orange	AP	45,718,893	603,624	—	—	—	—	46,322,517
Orange County Sanitation District	Orange	LI	43,916,211	578,203	—	—	—	—	44,494,414
Orange County Transportation Authority	Orange	AP	7,472,245	98,065	—	—	—	—	7,570,310
Orange County Vector Control District	Orange	AP	2,958,363	39,005	—	—	—	—	2,997,368
Orange County Water District	Orange	AP	12,530,790	165,401	—	—	—	—	12,696,191
Orange Cove Fire Protection District	Fresno	AP	83,493	3,520	—	—	—	—	87,013
Orange Cove Fire Protection District	Tulare	AP	53,311	1,035	—	—	—	—	54,346
Orange Cove Irrigation District	Fresno	AP	27,781	—	—	—	—	—	27,781
Orange Cove Police Protection District	Fresno	AP	27,166	1,276	—	—	—	—	28,442
Orangevale Recreation and Park District	Sacramento	AP	754,884	15,565	—	—	—	—	770,449
Orcutt Fire Protection District	Santa Barbara	AP	100,700	1,086	—	—	—	—	101,786
Ord Community Services District	Glenn	AP	12,063	244	—	—	—	—	12,307
Ord Fire Protection District	Glenn	AP	5,952	119	—	—	—	—	6,071
Orick Community Services District	Humboldt	AP	20,323	496	—	—	—	—	20,819
Orland Cemetery District	Glenn	AP	136,523	2,756	—	—	—	—	139,279
Orland Cemetery District	Tehama	AP	8,896	253	—	—	—	—	9,149
Orland Fire Protection District	Glenn	AP	42,497	851	—	—	—	—	43,348
Orleans Community Services District	Humboldt	AP	5,036	127	—	—	—	—	5,163
Oro Maintenance District (San Joaquin)	San Joaquin	AP	11,204	201	—	—	—	—	11,405
Orosi Memorial District	Tulare	AP	27,635	528	—	—	—	—	28,163
Orosi Public Utility District	Tulare	AP	46,099	875	—	—	—	—	46,974
Oroville Cemetery District	Butte	AP	122,044	2,812	—	—	—	—	124,856
Oroville Mosquito Abatement District	Butte	AP	54,325	1,276	—	—	—	—	55,601
Otay Water District	San Diego	AP	1,700,420	23,755	5,007,262,195	0.014000	739,606	9,291	2,473,072
Oxnard Drainage District No. 1 (Ventura)	Ventura	AP	9,272	122	—	—	—	—	9,394
Pacheco Pass Water District	San Benito	AP	8,600	124	—	—	—	—	8,724
Pacheco Pass Water District	Santa Clara	AP	11,647	107	—	—	—	—	11,754
Pacific Fire Protection District	Sacramento	AP	1,771,406	36,276	—	—	—	—	1,807,682
Pacific Gardens Sanitary District (San Joaquin)	San Joaquin	AP	56,046	994	—	—	—	—	57,040
Pacific Manor Maintenance District (Humboldt)	Humboldt	AP	543	14	—	—	—	—	557
Pacific View Lighting District	Sonoma	AP	475	6	—	—	—	—	481
Padre Dam Municipal Water District	San Diego	AP	1,887,751	26,115	6,518,303,671	0.000830	67,899	1,321	1,983,086
Pajaro County Sanitation District (Monterey)	Monterey	LI	114,768	962	—	—	—	—	115,730
Pajaro Storm Drain Maintenance District (Santa Cruz)	Santa Cruz	AP	550,552	6,998	—	—	—	—	557,550
Pajaro Valley Cemetery District	Monterey	AP	88,006	754	—	—	—	—	88,760
Pajaro Valley Cemetery District	Santa Cruz	AP	352,426	4,479	—	—	—	—	356,905
Pajaro Valley Fire Protection Service	Santa Cruz	AP	961,750	12,198	—	—	—	—	973,948
Pajaro/Sunny Mesa Community Services District	Monterey	AP	(444)	(17)	—	—	—	—	(461)
Palm Drive Health Care District	Sonoma	AP	—	—	5,076,834,573	0.005100	257,207	4,029	261,236
Palm Ranch Irrigation District	Los Angeles	AP	27,989	337	65,159,862	0.030444	19,837	—	48,163
Palm Springs Cemetery District	Riverside	AP	85,402	1,775	—	—	—	—	87,177

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Palmdale Water District	Los Angeles	AP	\$ 1,486,426	\$ 18,068	\$ 745,596,538	0.091329	\$ 681,916	\$ —	\$ 2,186,410
Palo Verde Cemetery District	Riverside	AP	49,305	932	—	—	—	—	50,237
Palo Verde County Water District	Imperial	AP	1,679	30	—	—	—	—	1,709
Palo Verde Valley Hospital District	Riverside	AP	72,907	1,457	—	—	—	—	74,364
Palo Verde Valley Library District	Riverside	AP	154,226	3,033	—	—	—	—	157,259
Palomar Pomerado Hospital District	San Diego	AP	8,558,882	119,483	—	—	—	—	8,678,365
Palos Verdes Library District	Los Angeles	AP	3,613,005	44,102	12,821,888,980	0.008961	1,149,538	11,317	4,817,962
Panoche Drainage District (Fresno)	Fresno	AP	60,823	1,343	—	—	—	—	62,166
Panoche Drainage District (Fresno)	Merced	AP	3,880	75	—	—	—	—	3,955
Paradise Cemetery District	Butte	AP	141,826	3,418	—	—	—	—	145,244
Paradise Estates Permanent Road Division	Marin	AP	21,964	221	—	—	—	—	22,185
Paradise Irrigation District	Butte	LO	181,765	4,342	447,819,899	0.039000	180,411	—	366,518
Paradise Recreation and Park District	Butte	AP	948,135	22,227	—	—	—	—	970,362
Parker Dam Recreation and Park District	San Bernardino	AP	6,217	118	—	—	—	—	6,335
Parlier Cemetery District	Fresno	AP	27,958	1,460	—	—	—	—	29,418
Paskenta Cemetery District	Tehama	AP	8,801	241	—	—	—	—	9,042
Paso Robles Cemetery District	San Luis Obispo	AP	212,417	2,985	—	—	—	—	215,402
Patrick Creek Community Services District	Humboldt	AP	1,049	27	—	—	—	—	1,076
Patterson Cemetery District	Stanislaus	AP	65,454	1,396	—	—	—	—	66,850
Pauma Municipal Water District	San Diego	AP	11,990	158	—	—	—	—	12,148
Pauma Valley Community Services District	San Diego	AP	65,269	907	—	—	—	—	66,176
Peaks Pike Permanent Road Division District	Sonoma	AP	2,822	38	—	—	—	—	2,860
Peardale-Chicago Park Fire Protection District	Nevada	AP	120,359	2,093	—	—	—	—	122,452
Pebble Beach Community Services District	Monterey	AP	7,162,872	61,796	—	—	—	—	7,224,668
Peninsula Fire Protection District	Plumas	AP	278,546	4,242	—	—	—	—	282,788
Peninsula Health Care District	San Mateo	AP	3,231,537	31,550	—	—	—	—	3,263,087
Penn Valley Fire Protection District	Nevada	AP	243,945	4,243	—	—	—	—	248,188
Penngrove Lighting District	Sonoma	AP	18,439	247	—	—	—	—	18,686
Penryn Fire Protection District	Placer	AP	172,472	2,285	—	—	—	—	174,757
Penryn Lighting District	Placer	AP	4,125	54	—	—	—	—	4,179
Peoria Cemetery District	Yuba	AP	20,542	527	—	—	—	—	21,069
Permanent Road Division District No. 1323	Shasta	AP	718	19	—	—	—	—	737
Perris Valley Cemetery District	Riverside	AP	94,324	2,012	—	—	—	—	96,336
Pescadero Lighting District	San Mateo	AP	5,768	49	—	—	—	—	5,817
Petrolia Cemetery District	Humboldt	AP	3,067	76	—	—	—	—	3,143
Petrolia Fire Protection District	Humboldt	AP	18,041	437	—	—	—	—	18,478
Picard Cemetery District	Siskiyou	AP	9,242	227	—	—	—	—	9,469
Piercy Fire Protection District	Mendocino	AP	7,657	123	—	—	—	—	7,780
Pine Cove Water District	Riverside	AP	86,395	1,857	—	—	—	—	88,252
Pine Creek Cemetery District	Butte	AP	4,655	111	—	—	—	—	4,766
Pine Grove Cemetery District	Lassen	AP	35,287	887	—	—	—	—	36,174
Pine Grove Cemetery District	Shasta	AP	15,893	413	—	—	—	—	16,306
Pine Grove Mosquito Abatement District	Shasta	LI	60,871	1,467	—	—	—	—	62,338

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Pine Valley Fire Protection District	San Diego	AP	\$ 144,421	\$ 2,002	\$ —	—	\$ —	\$ —	\$ 146,423
Pinedale Public Utility District	Fresno	AP	92,631	1,943	—	—	—	—	94,574
Pioneer Cemetery District	Inyo	AP	149,966	1,612	—	—	—	—	151,578
Pioneer Fire Protection District	El Dorado	AP	392,687	6,234	—	—	—	—	398,921
Pioneers Memorial Hospital District	Imperial	AP	825,713	14,847	2,464,327,345	0.064100	1,693,004	21,203	2,554,767
Piru Cemetery District	Ventura	AP	3,710	30	—	—	—	—	3,740
Pixley Irrigation District	Tulare	AP	212,858	4,075	—	—	—	—	216,933
Placentia Library District	Orange	AP	1,290,613	17,001	—	—	—	—	1,307,614
Placer County Resource Conservation District	Placer	AP	153,529	2,053	—	—	—	—	155,582
Placer County Water Agency	Placer	AP	473,336	6,268	10,989,203,331	0.004100	535,392	7,269	1,022,265
Placer Foothills Consolidated Fire Protection District	Placer	AP	1,345,434	17,811	—	—	—	—	1,363,245
Placer Hills Fire Protection District	Placer	AP	577,179	7,772	—	—	—	—	584,951
Plainsburg Cemetery District	Merced	AP	25,216	487	—	—	—	—	25,703
Plainview Water District	San Joaquin	AP	180,595	3,265	—	—	—	—	183,860
Pleasant Grove Cemetery District	Sutter	AP	15,222	271	—	—	—	—	15,493
Pleasant Hill Recreation and Park District	Contra Costa	AP	1,835,101	33,521	—	—	—	—	1,868,622
Pleasant Valley County Water District	Ventura	AP	124,751	2,012	393,507,870	0.027477	116,993	12	243,768
Pleasant Valley Recreation and Park District	Ventura	AP	3,363,306	46,876	—	—	—	—	3,410,182
Plumas Brophy Fire Protection District	Yuba	AP	73,295	1,852	—	—	—	—	75,147
Plumas County Flood Control and Water Conservation District	Plumas	AP	61,448	802	—	—	—	—	62,250
Plumas Eureka Community Services District	Plumas	AP	20,519	308	—	—	—	—	20,827
Plumas Hospital District	Plumas	AP	160,538	2,096	—	—	—	—	162,634
Plymouth Village Maintenance District (San Joaquin)	San Joaquin	AP	8,641	154	—	—	—	—	8,795
Point Montara Fire Protection District	San Mateo	AP	963,975	9,112	—	—	—	—	973,087
Pomerado Cemetery District	San Diego	AP	277,696	3,882	—	—	—	—	281,578
Ponderosa Community Services District	Tulare	AP	152	—	—	—	—	—	152
Poplar Community Service District	Tulare	AP	4,089	76	—	—	—	—	4,165
Port San Luis Harbor District	San Luis Obispo	AP	1,826,505	19,337	—	—	—	—	1,845,842
Porter Vista Public Utility District	Tulare	AP	67,951	1,282	—	—	—	—	69,233
Porterville Cemetery District	Tulare	AP	158,332	3,036	—	—	—	—	161,368
Porterville Memorial District	Tulare	AP	185,146	3,668	—	—	—	—	188,814
Portola Cemetery District	Plumas	AP	34,301	513	—	—	—	—	34,814
Portola Valley Ranch Maintenance District (San Mateo)	San Mateo	AP	332	3	—	—	—	—	335
Post Mountain Public Utility District	Trinity	AP	843	25	—	—	—	—	868
Potter Valley Cemetery District	Mendocino	AP	6,982	108	—	—	—	—	7,090
Potter Valley Community Services District	Mendocino	AP	48,731	807	—	—	—	—	49,538
Potter Valley Irrigation District	Mendocino	AP	188,263	3,114	—	—	—	—	191,377
Prattville-Almanor Fire Protection District	Plumas	AP	16,946	250	—	—	—	—	17,196
Princeton - Codora - Glenn Irrigation District	Colusa	AP	83,855	1,072	—	—	—	—	84,927
Princeton - Codora - Glenn Irrigation District	Glenn	AP	75,004	1,495	—	—	—	—	76,499
Princeton Cemetery District	Colusa	AP	9,289	118	—	—	—	—	9,407
Princeton Fire Protection District	Colusa	AP	35,726	467	—	—	—	—	36,193
Princeton Water Works District (Colusa)	Colusa	AP	4,626	57	—	—	—	—	4,683

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Provident Irrigation District	Colusa	AP	\$ 214	\$ 3	\$ —	—	\$ —	\$ —	\$ 217
Provident Irrigation District	Glenn	AP	14,195	281	—	—	—	—	14,476
Purissima Hills Water District	Santa Clara	AP	364,593	3,332	—	—	—	—	367,925
Quail Valley Water District	Kern	AP	21,609	333	—	—	—	—	21,942
Quartz Hill Water District	Los Angeles	AP	224,675	2,714	—	—	—	—	227,389
Quincy Community Services District	Plumas	AP	92,542	1,336	—	—	—	—	93,878
Quincy Fire Protection District	Plumas	AP	179,270	2,665	—	—	—	—	181,935
Quincy Lighting District	Plumas	AP	21,312	311	—	—	—	—	21,623
Quincy-La Porte Cemetery District	Plumas	AP	88,128	1,305	—	—	—	—	89,433
Railroad Flat Cemetery District	Calaveras	AP	1,521	26	—	—	—	—	1,547
Rainbow Municipal Water District	San Diego	AP	241,607	3,343	2,430,168,852	0.024530	638,581	8,421	891,952
Ramona Cemetery District	San Diego	AP	122,521	1,704	—	—	—	—	124,225
Ramona Municipal Water District	San Diego	AP	3,663,218	50,979	—	—	—	—	3,714,197
Rancho Adobe Fire Protection District	Sonoma	AP	1,774,606	21,961	—	—	—	—	1,796,567
Rancho California Water District	Riverside	LO	7,013,049	153,308	—	—	165,520	—	7,331,877
Rancho Cucamonga Fire Protection	San Bernardino	AP	8,308,250	162,411	—	—	—	—	8,470,661
Rancho Murieta Community Services District	Sacramento	AP	388,413	8,071	—	—	—	—	396,484
Rancho Rinconada Recreation and Park District	Santa Clara	AP	194,099	1,774	—	—	—	—	195,873
Rancho San Joaquin Maintenance District (San Joaquin)	San Joaquin	AP	7,016	125	—	—	—	—	7,141
Rancho Santa Fe Community Services District	San Diego	AP	516,943	7,228	—	—	—	—	524,171
Rancho Santa Fe Fire Protection District	San Diego	AP	5,502,371	77,286	—	—	—	—	5,579,657
Rancho Simi Recreation and Park District	Ventura	AP	6,430,932	92,509	—	—	—	—	6,523,441
Rancho Village Maintenance District (San Joaquin)	San Joaquin	AP	486	9	—	—	—	—	495
Rand Communities Water District	Kern	AP	18,221	201	9,334,567	0.123922	17,902	483	36,807
Rand Communities Water District	San Bernardino	AP	4,462	62	1,456,265	0.124000	2,815	149	7,488
Ravenswood Lighting District	San Mateo	AP	115,487	1,938	—	—	—	—	117,425
Raymus Village Maintenance District (San Joaquin)	San Joaquin	AP	53,075	920	—	—	—	—	53,995
Reclamation District No. 10	Yuba	AP	15,542	381	—	—	—	—	15,923
Reclamation District No. 1608	San Joaquin	AP	150,732	2,689	—	—	—	—	153,421
Reclamation District No. 1614	San Joaquin	AP	87,547	1,560	—	—	—	—	89,107
Reclamation District No. 17	San Joaquin	AP	134,458	2,433	—	—	—	—	136,891
Reclamation District No. 2030	San Joaquin	AP	100,881	802	—	—	—	—	101,683
Reclamation District No. 2047	Colusa	AP	6,657	184	—	—	—	—	6,841
Reclamation District No. 2047	Glenn	AP	13,306	282	—	—	—	—	13,588
Reclamation District No. 2054	Butte	AP	15,147	351	—	—	—	—	15,498
Reclamation District No. 2054	Sutter	AP	16,626	307	—	—	—	—	16,933
Reclamation District No. 2056	Butte	AP	15,282	369	—	—	—	—	15,651
Reclamation District No. 2056	Sutter	AP	6,267	117	—	—	—	—	6,384
Reclamation District No. 2063	Merced	AP	2,396	46	—	—	—	—	2,442
Reclamation District No. 2063	Stanislaus	AP	31,147	664	—	—	—	—	31,811
Reclamation District No. 2091	Stanislaus	AP	3,275	70	—	—	—	—	3,345
Reclamation District No. 2096	San Joaquin	AP	15,895	284	—	—	—	—	16,179
Reclamation District No. 2098	Solano	AP	4,775	64	—	—	—	—	4,839

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Reclamation District No. 2103	Placer	AP	\$ 6	\$ —	\$ —	—	\$ —	\$ —	\$ 6
Reclamation District No. 2103	Sutter	AP	11	—	—	—	—	—	11
Reclamation District No. 2103	Yuba	AP	4,711	121	—	—	—	—	4,832
Reclamation District No. 2109	Napa	LI	12,690	119	—	—	—	—	12,809
Reclamation District No. 307	Yolo	AP	33,963	234	—	—	—	—	34,197
Reclamation District No. 348	San Joaquin	AP	31,089	518	—	—	—	—	31,607
Reclamation District No. 404	San Joaquin	AP	13,624	243	—	—	—	—	13,867
Reclamation District No. 544	San Joaquin	AP	9,374	143	—	—	—	—	9,517
Reclamation District No. 777	Butte	AP	1,099	26	—	—	—	—	1,125
Reclamation District No. 777	Sutter	AP	41,359	778	—	—	—	—	42,137
Reclamation District No. 800 - Byron Tract (Contra Costa)	Contra Costa	AP	600,612	8,835	—	—	—	—	609,447
Reclamation District No. 817	Sutter	AP	3,378	62	—	—	—	—	3,440
Reclamation District No. 817	Yuba	AP	9,572	246	—	—	—	—	9,818
Reclamation District No. 827	Yolo	AP	5,950	47	—	—	—	—	5,997
Reclamation District No. 833	Butte	AP	48,063	1,147	—	—	—	—	49,210
Red Bluff Cemetery District	Tehama	AP	162,440	4,649	—	—	—	—	167,089
Redbud Healthcare District	Lake	AP	541,551	11,389	—	—	—	—	552,940
Redcrest Maintenance District (Humboldt)	Humboldt	AP	1,271	33	—	—	—	—	1,304
Redway Community Services District	Humboldt	AP	53,261	1,360	—	—	—	—	54,621
Redway Fire Protection District	Humboldt	AP	51,078	1,304	—	—	—	—	52,382
Redwood Valley - Calpella Fire Protection District	Mendocino	AP	139,643	2,303	—	—	—	—	141,946
Redwood Valley County Water District	Mendocino	AP	17,405	243	—	—	—	—	17,648
Reedley Cemetery District	Fresno	AP	150,326	3,955	—	—	—	—	154,281
Reedley Cemetery District	Tulare	AP	13,023	257	—	—	—	—	13,280
Rescue Fire Protection District	El Dorado	AP	548,509	8,708	—	—	—	—	557,217
Resort Improvement District No. 1	Humboldt	AP	210,150	5,407	—	—	—	—	215,557
Resource Conservation District of Greater San Diego County	San Diego	AP	168,967	2,357	—	—	—	—	171,324
Resources Conservation District of the Santa Monica Mountains	Los Angeles	AP	127,101	1,554	—	—	—	—	128,655
Resources Conservation District of the Santa Monica Mountains	Ventura	AP	35,521	521	—	—	—	—	36,042
Richardson Bay Sanitary District (Marin)	Marin	AP	699,981	7,033	—	—	—	—	707,014
Richgrove Community Services District	Tulare	AP	9,710	188	—	—	—	—	9,898
Richland Tract Lighting District	Stanislaus	AP	2,383	51	—	—	—	—	2,434
Richmond Municipal Sewer District No. 1	Contra Costa	AP	151,404	2,652	—	—	—	—	154,056
Richvale Sanitary District (Butte)	Butte	AP	12,292	275	9,106,858	0.007814	867	32	13,466
Ridgecrest Ranchos Recreation and Park District	Los Angeles	AP	11,278	136	—	—	—	—	11,414
Rincon Del Diablo Municipal Water District	San Diego	AP	1,530,129	21,334	—	—	—	—	1,551,463
Rincon Ranch Community Services District	San Diego	AP	9,852	135	—	—	—	—	9,987
Rincon Valley Fire Protection District	Sonoma	AP	2,701,720	36,065	—	—	—	—	2,737,785
Rio Alto Water District	Tehama	AP	63,803	1,909	—	—	—	—	65,712
Rio Dell Fire Protection District	Humboldt	AP	43,359	1,094	—	—	—	—	44,453
Rio Linda-Elverta Community Water District	Sacramento	AP	46,641	969	—	—	—	—	47,610
Rio Linda-Elverta Parks and Recreation Area (Sacramento)	Sacramento	AP	420,729	8,753	—	—	—	—	429,482
Rio Nido Lighting District	Sonoma	AP	26,163	486	—	—	—	—	26,649

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Rio Ramaza Community Services	Sutter	AP	\$ 1,392	\$ 25	\$ —	—	\$ —	\$ —	\$ 1,417
Rio Vista - Montezuma Cemetery District	Solano	AP	192,082	2,965	—	—	—	—	195,047
Ripon Consolidated Fire Protection District	San Joaquin	AP	499,277	8,947	—	—	—	—	508,224
Ripon Lighting District	San Joaquin	AP	10,040	179	—	—	—	—	10,219
Rising Hill Community Services District	El Dorado	AP	7,415	118	—	—	—	—	7,533
River Park Estates Canal Maintenance (Napa)	Napa	LI	—	—	79,832,379	0.168800	141,137	—	141,137
River Pines Public Utility District	Amador	AP	10,453	219	—	—	—	—	10,672
Riverdale Memorial District	Fresno	AP	43,965	918	—	—	—	—	44,883
Riverdale Public Utility District	Fresno	AP	79,122	1,727	—	—	—	—	80,849
Riverside County Flood Control and Water Conservation	Riverside	AP	25,616,715	551,067	—	—	—	—	26,167,782
Riverside County Regional Park and Open Space	Riverside	AP	2,617,714	57,453	—	—	—	—	2,675,167
Riverside-Corona Resource Conservation District	Riverside	LO	508,406	11,021	—	—	—	—	519,427
Riverside-Corona Resource Conservation District	San Bernardino	LO	4,049	73	—	—	—	—	4,122
Riverview Cemetery District	Imperial	AP	108,018	1,934	—	—	—	—	109,952
Riverwood Terrace Lighting District	Mendocino	AP	1,735	29	—	—	—	—	1,764
Rocklin Fire Protection District	Placer	AP	31,356	413	—	—	—	—	31,769
Rockville Cemetery District	Solano	AP	336,539	7,080	—	—	—	—	343,619
Rodeo Sanitary District (Contra Costa)	Contra Costa	AP	171,913	3,767	—	—	—	—	175,680
Rodeo-Hercules Fire Protection District	Contra Costa	AP	2,028,342	36,858	—	—	—	—	2,065,200
Rohner Community Recreation and Park	Humboldt	AP	8,879	222	—	—	—	—	9,101
Rohnerville Lighting District	Humboldt	AP	3,078	78	—	—	—	—	3,156
Rolling Hills Lighting District	Tuolumne	AP	3,190	71	—	—	—	—	3,261
Rollingwood-Wilart Recreation and Park District	Contra Costa	AP	20,893	307	—	—	—	—	21,200
Rosamond Community Services District	Kern	AP	153,623	2,345	—	0.000000	447	—	156,415
Roseland Fire Protection District	Sonoma	AP	429,004	7,079	—	—	—	—	436,083
Roseville Cemetery District	Placer	AP	1,258,798	16,951	—	—	—	—	1,275,749
Rossmoor Community Services District	Orange	AP	583,660	7,650	—	—	—	—	591,310
Rossmoor/Los Alamitos Area Sewer District	Orange	AP	229,150	3,035	—	—	—	—	232,185
Rothers Riverside Subdivision Lighting District	Shasta	AP	9,998	258	—	—	—	—	10,256
Rough and Ready Fire Protection District	Nevada	AP	120,125	2,089	—	—	—	—	122,214
Round Valley County Water District	Mendocino	AP	10,164	165	—	—	—	—	10,329
Rowland Area County Water District	Los Angeles	AP	253,937	3,080	—	—	—	—	257,017
Rubidoux Community Services District	Riverside	AP	1,560,428	33,508	737,803,624	0.002970	24,590	711	1,619,237
Rubidoux Community Services District	San Bernardino	AP	1,664	34	—	—	—	—	1,698
Running Springs Water District	San Bernardino	AP	1,069,455	21,302	—	—	—	—	1,090,757
Rural Fire Protection District	San Diego	AP	457,775	6,339	—	—	—	—	464,114
Russell Valley Municipal Water District	Ventura	AP	132,613	1,806	—	—	—	—	134,419
Russian River Cemetery District	Mendocino	AP	183,942	3,021	—	—	—	—	186,963
Russian River County Sanitation District (Sonoma)	Sonoma	AP	—	—	244,072,691	0.042200	123,774	—	123,774
Russian River Fire Protection District	Sonoma	AP	433,768	6,946	—	—	—	—	440,714
Russian River Recreation and Park District	Sonoma	AP	152,773	2,524	—	—	—	—	155,297
Ruth Lake Community Services District	Trinity	AP	5,966	177	—	—	—	—	6,143
Ryer Fire Protection District	Solano	AP	59,105	901	—	—	—	—	60,006

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Sacramento County Water Agency	Sacramento	AP	\$ 5,464,939	\$ 112,414	\$ —	—	\$ —	\$ —	\$ 5,577,353
Sacramento Metropolitan Fire District	Placer	AP	22,951	302	—	—	—	—	23,253
Sacramento Metropolitan Fire District	Sacramento	AP	81,410,429	1,674,909	—	—	—	—	83,085,338
Sacramento Regional County Sanitary (Sacramento)	Sacramento	LI	—	—	61,448,078,027	0.007000	4,581,682	—	4,581,682
Sacramento River Fire District	Colusa	AP	82,656	1,054	—	—	—	—	83,710
Sacramento-Yolo Mosquito and Vector Control District	Sacramento	AP	5,981,864	123,406	—	—	—	—	6,105,270
Sacramento-Yolo Mosquito and Vector Control District	Yolo	AP	952,683	16,125	—	—	—	—	968,808
Salida Fire Protection District	Stanislaus	AP	453,112	9,666	—	—	—	—	462,778
Salida Lighting District	Stanislaus	AP	8,921	190	—	—	—	—	9,111
Salida Sanitary District (Stanislaus)	Stanislaus	AP	28,851	615	—	—	—	—	29,466
Salinas Fire Protection District	Monterey	AP	3,880,256	33,477	—	—	—	—	3,913,733
Salinas Valley Memorial Hospital District	Monterey	AP	2,661,793	22,849	—	—	—	—	2,684,642
Salsipuedes Sanitary District (Santa Cruz)	Santa Cruz	AP	12,723	162	—	—	—	—	12,885
Salton Community Services District	Imperial	AP	69,854	1,220	—	—	—	—	71,074
Salyer Community Service District	Trinity	AP	2,677	80	—	—	—	—	2,757
Samoa Fire Protection District	Humboldt	AP	14,143	303	—	—	—	—	14,446
San Andreas Cemetery District	Calaveras	AP	17,990	305	—	—	—	—	18,295
San Andreas Fire Protection District	Calaveras	AP	170,337	2,889	—	—	—	—	173,226
San Andreas Lighting District	Calaveras	AP	15,658	266	—	—	—	—	15,924
San Andreas Recreation and Park District	Calaveras	AP	21,983	373	—	—	—	—	22,356
San Andreas Sanitary District (Calaveras)	Calaveras	AP	39,472	670	—	—	—	—	40,142
San Ardo Cemetery District	Monterey	AP	3,597	30	—	—	—	—	3,627
San Benito County Water District	San Benito	AP	854,636	12,202	1,586,357,494	0.250000	3,965,893	—	4,832,731
San Benito Health Care District	San Benito	AP	1,061,677	15,253	—	—	—	—	1,076,930
San Bernardino County Flood Control District	San Bernardino	AP	19,295,848	375,911	—	—	—	—	19,671,759
San Bernardino Mountains Community Hospital District	San Bernardino	AP	636,776	12,641	—	—	—	—	649,417
San Bernardino Valley Municipal Water District	Riverside	AP	19,992	432	49,796,515	0.140000	71,948	1,382	93,754
San Bernardino Valley Municipal Water District	San Bernardino	AP	5,001,709	97,778	18,074,529,215	0.140000	26,421,071	661,396	32,181,954
San Bernardino Valley Municipal Water District	San Bernardino	LO	48,942	945	—	—	—	—	49,887
San Diego County Flood Control District	San Diego	AP	2,644,466	36,771	—	—	—	—	2,681,237
San Diego County Street Lighting Maintenance District	San Diego	AP	731,357	10,140	—	—	—	—	741,497
San Diego County Water Authority	San Diego	AP	5,422,894	75,453	219,030,349,883	0.000000	1,827,439	21,723	7,347,509
San Dieguito Water District	San Diego	AP	442,392	6,202	—	—	—	—	448,594
San Francisco Bay Area Rapid Transit District	Alameda	AP	8,066,349	107,970	—	—	—	—	8,174,319
San Francisco Bay Area Rapid Transit District	Contra Costa	AP	6,458,701	104,498	—	—	—	—	6,563,199
San Francisco Bay Area Rapid Transit District	San Francisco	AP	5,839,635	42,689	—	—	—	—	5,882,324
San Gabriel Valley Municipal Water District	Los Angeles	AP	2,268,730	27,292	9,018,766,943	0.000000	2,564,238	35,876	4,896,136
San Geronio Memorial Healthcare District	Riverside	AP	444,349	9,444	—	—	—	—	453,793
San Geronio Pass Water Agency	Riverside	AP	854,879	17,850	2,560,370,484	0.170000	4,870,951	121,054	5,864,734
San Jacinto Basin Resource Conservation District	Riverside	LO	925	—	—	—	—	—	925
San Jacinto Valley Cemetery District	Riverside	AP	152,239	3,205	—	—	—	—	155,444
San Joaquin County Flood Control and Water Conservation District	San Joaquin	AP	1,083,997	19,080	—	—	—	—	1,103,077
San Joaquin County Mosquito and Vector Control	San Joaquin	AP	2,636,500	46,546	—	—	—	—	2,683,046

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
San Joaquin Regional Transit District	San Joaquin	AP	\$ 637,892	\$ 11,164	\$ —	—	\$ —	\$ —	\$ 649,056
San Joaquin Waterworks District No. 2 (San Joaquin)	San Joaquin	AP	1,576	27	—	—	—	—	1,603
San Juan Bautista Cemetery District	San Benito	AP	76,844	1,092	—	—	—	—	77,936
San Juan Ridge County Water District	Nevada	AP	9,097	158	—	—	—	—	9,255
San Juan Suburban Water District	Placer	AP	741,091	10,014	3,314,145,521	0.007939	273,373	3,414	1,027,892
San Juan Suburban Water District	Sacramento	AP	519,194	10,778	8,411,137,896	0.007939	775,012	15,832	1,320,816
San Lorenzo Valley County Water	Santa Cruz	AP	353,373	4,511	—	—	—	—	357,884
San Lucas Cemetery District	Monterey	AP	7,462	63	—	—	—	—	7,525
San Lucas County Water District	Monterey	AP	—	—	5,220,149	0.049040	2,595	82	2,677
San Luis Obispo County Air Pollution District	San Luis Obispo	AP	1,013,108	2,158	—	—	—	—	1,015,266
San Luis Obispo County Flood Control and Water Conservation District	San Luis Obispo	AP	1,892,734	23,405	4,359,694,432	0.015190	816,948	9,455	2,742,542
San Luis Rey Municipal Water District	San Diego	AP	1,056	14	—	—	—	—	1,070
San Luis Water District	Merced	AP	5,477	106	—	—	—	—	5,583
San Mateo County Flood Control District	San Mateo	AP	1,990,322	22,103	—	—	—	—	2,012,425
San Mateo County Harbor District	San Mateo	AP	2,517,951	26,491	—	—	—	—	2,544,442
San Mateo County Mosquito Abatement District	San Mateo	AP	1,108,876	11,468	—	—	—	—	1,120,344
San Mateo County Resource Conservation District	San Mateo	AP	37,482	300	—	—	—	—	37,782
San Miguel Cemetery District	San Luis Obispo	AP	38,394	500	—	—	—	—	38,894
San Miguel Community Services District	San Luis Obispo	AP	119,764	1,536	5,787,254	0.008300	2,487	15	123,802
San Miguel Consolidated Fire Protection District	San Diego	AP	10,052,014	140,249	—	—	—	—	10,192,263
San Quentin Village Maintenance District (Marin)	Marin	AP	11,217	113	—	—	—	—	11,330
San Rafael County Sanitation District (Marin)	Marin	AP	561,556	5,511	—	—	—	—	567,067
San Ramon Valley Fire Protection	Contra Costa	AP	33,367,244	502,263	—	—	—	—	33,869,507
San Simeon Acres Community Services District	San Luis Obispo	AP	55,918	732	—	—	—	—	56,650
Sandy Beach Lighting District	Solano	AP	2,998	46	—	—	—	—	3,044
Sanger-Del Rey Cemetery District	Fresno	AP	147,140	3,563	—	—	—	—	150,703
Sanitary District No. 1 (Marin)	Marin	AP	2,864,461	28,751	—	—	—	—	2,893,212
Sanitary District No. 2 (Marin)	Marin	AP	1,454,328	14,613	—	—	—	—	1,468,941
Sanitary District No. 5 (Marin)	Marin	AP	377,243	3,785	—	—	—	—	381,028
Santa Barbara Coastal Vector Control District	Santa Barbara	AP	229,383	2,539	—	—	—	—	231,922
Santa Barbara County Flood Control and Water Conservation District	Santa Barbara	AP	5,542,866	63,184	—	—	—	—	5,606,050
Santa Barbara County Water Agency	Santa Barbara	AP	1,438,719	16,307	—	—	—	—	1,455,026
Santa Barbara Fire Protection District	Santa Barbara	AP	18,921,019	209,966	—	—	—	—	19,130,985
Santa Barbara Metropolitan Transit District	Santa Barbara	AP	578,277	6,737	—	—	—	—	585,014
Santa Clara Valley Water District	Santa Clara	AP	41,054,749	439,851	335,756,921,600	0.000000	16,017,554	—	57,512,154
Santa Cruz County Flood Control District	Santa Cruz	AP	915,836	11,670	—	—	—	—	927,506
Santa Cruz County Resource Conservation District	Santa Cruz	AP	16,434	209	—	—	—	—	16,643
Santa Cruz Port District	Santa Cruz	AP	599,127	7,652	—	—	—	—	606,779
Santa Fe Irrigation District	San Diego	LO	1,301,670	18,292	—	—	—	—	1,319,962
Santa Margarita Cemetery District	San Luis Obispo	AP	20,029	247	—	—	—	—	20,276
Santa Margarita Fire Protection	San Luis Obispo	AP	60,042	782	—	—	—	—	60,824
Santa Margarita Water District	Orange	LO	3,924,728	52,343	—	—	—	—	3,977,071
Santa Maria Cemetery District	Santa Barbara	AP	379,071	4,156	—	—	—	—	383,227



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Santa Maria Public Airport District	Santa Barbara	AP	\$ 797,470	\$ 8,801	\$ —	—	\$ —	\$ —	\$ 806,271
Santa Maria Valley Water Conservation District	San Luis Obispo	AP	24,778	323	49,294,911	0.012100	5,965	—	31,066
Santa Maria Valley Water Conservation District	Santa Barbara	AP	155,439	1,756	1,384,236,281	0.012100	168,763	—	325,958
Santa Nella County Water District	Merced	AP	40,391	781	—	—	—	—	41,172
Santa Rosa Community Services District	Riverside	AP	1,995	—	—	—	—	—	1,995
Santa Ynez Community Services District	Santa Barbara	AP	100,942	1,099	224,120,422	0.008110	18,243	258	120,542
Santa Ynez River Water Conservation District	Santa Barbara	AP	153,824	1,699	—	—	—	—	155,523
Santiago County Water District	Orange	AP	150,327	1,944	—	—	—	—	152,271
Saratoga Cemetery District	Santa Clara	AP	426,961	3,902	—	—	—	—	430,863
Saratoga Fire Protection District	Santa Clara	AP	3,537,621	32,327	3,464,024,910	0.008300	288,460	1,934	3,860,342
Saticoy Sanitary District (Ventura)	Ventura	AP	17,931	240	—	—	—	—	18,171
Sausalito-Marín City Sanitary (Marin)	Marin	AP	249,569	2,491	—	—	—	—	252,060
Scenic Heights County Sanitation District (San Mateo)	San Mateo	AP	871	9	—	—	—	—	880
Schell-Vista Fire Protection District	Sonoma	AP	386,673	5,182	—	—	—	—	391,855
Scott Valley Fire Protection District	Siskiyou	AP	69,611	1,708	—	—	—	—	71,319
Scott Valley Irrigation District	Siskiyou	AP	3,426	84	—	—	—	—	3,510
Scotts Valley Fire Protection District	Santa Cruz	AP	3,290,449	42,085	—	—	—	—	3,332,534
Scotts Valley Water District	Santa Cruz	AP	487,539	6,227	—	—	—	—	493,766
Seaside County Sanitation District (Monterey)	Monterey	LI	150,113	1,262	—	—	—	—	151,375
Seeley County Water District	Imperial	AP	1,774	32	23,441,729	0.030300	7,683	449	9,938
Selma Cemetery District	Fresno	AP	101,756	2,678	—	—	—	—	104,434
Selma Health Care District	Fresno	AP	80,851	1,994	—	—	—	—	82,845
Seneca Hospital District	Plumas	AP	309,598	4,564	—	—	—	—	314,162
Sequoia Drainage Maintenance (San Mateo)	San Mateo	AP	1,176	11	—	—	—	—	1,187
Sequoia Healthcare District	San Mateo	AP	5,401,292	54,100	—	—	—	—	5,455,392
Sequoia Memorial District	Tulare	AP	13,356	261	—	—	—	—	13,617
Sewer Maintenance No. 3 (Placer)	Placer	AP	64,395	870	—	—	—	—	65,265
Shaded Terrace Maintenance District (San Joaquin)	San Joaquin	AP	2,392	42	—	—	—	—	2,434
Shafter Recreation and Park District	Kern	AP	215,802	3,232	—	—	—	—	219,034
Shafter-Wasco Irrigation District	Kern	LO	—	—	188,816,771	0.312500	597,486	—	597,486
Shandon Cemetery District	San Luis Obispo	AP	10,007	119	—	—	—	—	10,126
Shasta Avenue Maintenance District (San Joaquin)	San Joaquin	AP	2,947	52	—	—	—	—	2,999
Shasta Community Services District	Shasta	AP	111,412	3,044	—	—	—	—	114,456
Shasta County Water Agency	Shasta	AP	102,380	2,581	—	—	—	—	104,961
Shasta Lake Fire Protection District	Shasta	AP	399,260	10,244	—	—	—	—	409,504
Shasta Mosquito and Vector Control District	Shasta	AP	758,037	20,117	—	—	—	—	778,154
Shasta Valley Cemetery District	Siskiyou	AP	62,448	1,532	—	—	—	—	63,980
Shaws Flat-Springfield Cemetery District	Tuolumne	AP	3,126	74	—	—	—	—	3,200
Shiloh Cemetery District	Sonoma	AP	243,355	3,391	—	—	—	—	246,746
Shippee French Camp Homesites Maintenance District (San Joaquin)	San Joaquin	AP	1,341	24	—	—	—	—	1,365
Showcase Community Services District	El Dorado	AP	8,550	136	—	—	—	—	8,686
Sierra Cedars Community Services District	Fresno	AP	20,346	434	—	—	—	—	20,780
Sierra City Fire Protection District	Sierra	AP	55,563	852	—	—	—	—	56,415

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Sierra County Fire Protection District No. 1	Sierra	AP	\$ 82,748	\$ 1,269	\$ —	—	\$ —	\$ —	\$ 84,017
Sierra County Waterworks No. 1 (Sierra)	Sierra	AP	20,049	307	—	—	—	—	20,356
Sierra Lakes County Water District	Placer	AP	174,920	2,344	—	—	—	—	177,264
Sierra Oaks Community Services District	El Dorado	AP	4,842	77	—	—	—	—	4,919
Sierra Valley Fire Protection District	Plumas	AP	19,880	294	—	—	—	—	20,174
Sierra Valley Hospital District	Sierra	AP	72,354	1,109	264,515,152	0.065400	182,053	—	255,516
Sierra View Hospital District	Tulare	AP	650,724	12,689	—	—	—	—	663,413
Sierra Vista Lighting District	Shasta	AP	2,881	72	—	—	—	—	2,953
Sierra-Kings Hospital District	Fresno	AP	189,293	5,373	1,330,585,130	0.023619	353,009	—	547,675
Sierraville Public Utility District	Sierra	AP	12,262	188	—	—	—	—	12,450
Silva Gardens Lighting Maintenance District (San Joaquin)	San Joaquin	AP	980	17	—	—	—	—	997
Silverado - Modjeska Recreation and Park District	Orange	AP	31,643	410	—	—	—	—	32,053
Silveyville Cemetery District	Solano	AP	248,826	3,974	—	—	—	—	252,800
Simi Valley Lighting Maintenance (Ventura)	Ventura	AP	1,660,905	24,368	—	—	—	—	1,685,273
Siskiyou County Flood Control and Water Conservation District	Siskiyou	AP	13,969	343	—	—	—	—	14,312
Skyline County Water District	San Mateo	AP	129,546	1,218	—	—	—	—	130,764
Sleepy Hollow Fire Protection District	Marin	AP	681,931	6,856	—	—	—	—	688,787
Sloughhouse Resource Conservation District	Sacramento	AP	21,312	446	—	—	—	—	21,758
Smartville Cemetery District	Yuba	AP	542	12	—	—	—	—	554
Smartville Fire Protection District	Yuba	AP	15,736	382	—	—	—	—	16,118
Smith River Community Services District	Del Norte	AP	14,560	420	—	—	—	—	14,980
Smith River Fire Protection District	Del Norte	AP	150,965	4,438	—	—	—	—	155,403
Snelling Cemetery District	Merced	AP	7,758	150	—	—	—	—	7,908
Snelling Community Services District	Merced	AP	13,463	260	—	—	—	—	13,723
Solano County Mosquito Abatement District No. 1	Solano	AP	1,128,595	23,822	—	—	—	—	1,152,417
Solano County Water Agency	Solano	AP	4,595,688	90,779	28,541,689,900	0.020000	6,232,311	89,194	11,007,972
Solano County Water Agency	Yolo	AP	10,000	122	—	—	—	—	10,122
Solano Irrigation District	Solano	AP	382,969	13,117	—	—	—	—	396,086
Solano Resource Conservation District	Solano	AP	79,085	1,591	—	—	—	—	80,676
Soledad Cemetery District	Monterey	AP	33,808	290	—	—	—	—	34,098
Soledad Community Health Care District	Monterey	AP	121,758	1,047	853,586,306	0.021200	181,824	1,625	306,254
Soledad-Mission Recreation and Park District	Monterey	AP	145,783	1,253	—	—	—	—	147,036
Sonoma County Water Agency	Sonoma	AP	10,095,160	145,333	42,285,325,970	0.007000	3,408,491	43,182	13,692,166
Sonoma Mountain County Water District	Sonoma	AP	3,311	44	—	—	—	—	3,355
Sotoyome Resource Conservation District	Sonoma	AP	29,385	392	—	—	—	—	29,777
South Bay Cities Sanitation District (Los Angeles)	Los Angeles	AP	2,195,381	25,983	—	—	—	—	2,221,364
South Coast Fire Protection District	Mendocino	AP	89,570	1,493	—	—	—	—	91,063
South Coast Water District	Orange	AP	2,819,114	37,033	—	—	—	—	2,856,147
South Dos Palos County Water District	Merced	AP	6,617	128	—	—	—	—	6,745
South Feather Water and Power Agency	Butte	AP	325,914	7,528	—	—	—	—	333,442
South French Camp Maintenance (San Joaquin)	San Joaquin	AP	1,901	34	—	—	—	—	1,935
South Kern Cemetery District	Kern	AP	77,443	1,168	—	—	—	—	78,611
South Lake County Fire Protection District	Lake	AP	843,102	16,849	—	—	—	—	859,951

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
South Monterey County Fire Protection District	Monterey	AP	\$ 125,857	\$ 1,092	\$ —	—	\$ —	\$ —	\$ 126,949
South Park Lighting District	Sonoma	AP	4,264	57	—	—	—	—	4,321
South Placer Fire Protection District	Placer	AP	4,110,291	55,234	—	—	—	—	4,165,525
South Placer Municipal Utility District	Placer	AP	460,663	6,184	—	—	—	—	466,847
South San Joaquin Irrigation District	San Joaquin	LI	2,336,128	41,668	—	—	—	—	2,377,796
South Santa Clara County Fire District	Santa Clara	AP	2,879,608	26,314	—	—	—	—	2,905,922
South Santa Clara Valley Memorial District	Santa Clara	AP	73,766	674	—	—	—	—	74,440
South Sonora Maintenance District (Tuolumne)	Tuolumne	AP	3,409	81	—	—	—	—	3,490
South Tahoe Public Utility District	El Dorado	AP	4,257,176	74,080	—	—	—	—	4,331,256
South Tulare Memorial District	Tulare	AP	190,923	3,703	—	—	—	—	194,626
South Yreka Fire Protection District	Siskiyou	AP	36,981	907	—	—	—	—	37,888
Southern Humboldt Community Hospital District	Humboldt	AP	90,278	2,275	—	—	—	—	92,553
Southern Humboldt Community Hospital District	Mendocino	AP	526	9	—	—	—	—	535
Southern Inyo Healthcare District	Inyo	AP	314,382	3,411	—	—	—	—	317,793
Southern Marin Fire Protection District	Marin	AP	4,760,355	47,872	—	—	—	—	4,808,227
Southern Mono Health Care District	Mono	AP	1,078,332	5,440	2,419,814,353	0.025310	627,971	2,201	1,713,944
Southern San Joaquin Municipal Utility District	Kern	AP	391,276	6,009	—	—	—	—	397,285
Southern Sonoma County Resource Conservation District	Sonoma	AP	41,608	562	—	—	—	—	42,170
Southgate Recreation and Park District	Sacramento	AP	2,857,064	59,008	—	—	—	—	2,916,072
Southwest Healthcare District	Kern	AP	52,624	802	—	—	—	—	53,426
Southwest Stockton Maintenance District (San Joaquin)	San Joaquin	AP	5,139	88	—	—	—	—	5,227
Special Improvement District No. 1	Santa Barbara	AP	—	—	773,572,505	0.090900	713,821	—	713,821
Special Road Maintenance No. 3	Yolo	AP	1,551	40	—	—	—	—	1,591
Spreckels Community Services District	Monterey	AP	18,398	157	—	—	—	—	18,555
Spreckels Memorial District	Monterey	AP	99,881	852	—	—	—	—	100,733
Spring Creek Estates Maintenance District (San Joaquin)	San Joaquin	AP	3,658	65	—	—	—	—	3,723
Springfield Meadows Community Services District	El Dorado	AP	34,621	550	—	—	—	—	35,171
Springlake Fire Protection District	Yolo	AP	198,623	1,109	—	—	—	—	199,732
Springville Memorial District	Tulare	AP	39,124	733	—	—	—	—	39,857
Springville Public Utility District	Tulare	AP	14,448	254	—	—	—	—	14,702
Squaw Valley Cemetery District	Fresno	AP	2,333	42	—	—	—	—	2,375
Squaw Valley Public Service District	Placer	AP	2,123,615	28,631	—	—	—	—	2,152,246
Stallion Springs Community Services District	Kern	AP	355,218	5,345	—	—	—	—	360,563
Standish-Litchfield Fire Protection District	Lassen	AP	37,956	956	—	—	—	—	38,912
Stanislaus Consolidated Fire Protection District	Stanislaus	AP	1,737,285	37,059	—	—	—	—	1,774,344
Stege Sanitary District (Contra Costa)	Contra Costa	AP	213,371	3,671	—	—	—	—	217,042
Stevinson Water District	Merced	AP	4,564	88	—	—	—	—	4,652
Stinson Beach County Water District	Marin	AP	325,625	3,253	384,991,356	0.007000	29,054	94	358,026
Stinson Beach Fire Protection District	Marin	AP	294,877	2,953	—	—	—	—	297,830
Stockton Maintenance District No. 5 (San Joaquin)	San Joaquin	AP	460	8	—	—	—	—	468
Stockton-East Water District	San Joaquin	AP	295,839	5,182	—	—	—	—	301,021
Stonyford-Indian Valley Cemetery District	Colusa	AP	3,335	41	—	—	—	—	3,376
Stonyford-Indian Valley Cemetery District	Glenn	AP	1,655	35	—	—	—	—	1,690

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Storm Drain Maintenance District No. 1 (Glenn)	Glenn	AP	\$ 257	\$ 5	\$ —	—	\$ —	\$ —	\$ 262
Storm Drain Maintenance District No. 1 (Stanislaus)	Stanislaus	AP	534	11	—	—	—	—	545
Storm Drain Maintenance District No. 1 (Yolo)	Yolo	AP	21,913	329	—	—	—	—	22,242
Storm Drain Maintenance District No. 10 (Stanislaus)	Stanislaus	AP	267	6	—	—	—	—	273
Storm Drain Maintenance District No. 3 (Glenn)	Glenn	AP	3,078	63	—	—	—	—	3,141
Storm Drain Maintenance District No. 6 (Stanislaus)	Stanislaus	AP	1,983	42	—	—	—	—	2,025
Storm Drain Maintenance District No. 8 (Stanislaus)	Stanislaus	AP	11,580	247	—	—	—	—	11,827
Storm Drain Maintenance No. 2 (Monterey)	Monterey	AP	16,092	137	—	—	—	—	16,229
Stratford Public Utility District	Kings	AP	12,742	260	—	—	—	—	13,002
Strathmore Fire Protection District	Tulare	AP	17,912	340	—	—	—	—	18,252
Strathmore Public Utility District	Tulare	AP	55,972	1,049	—	—	—	—	57,021
Strawberry Fire Protection District	Tuolumne	AP	28,614	741	—	—	—	—	29,355
Strawberry Recreation and Park District	Marin	AP	196,175	1,971	99,155,704	0.000000	95,232	605	293,983
Strawberry Valley Cemetery District	Yuba	AP	890	22	—	—	—	—	912
Suburban Pines Community Services District	Placer	AP	1,344	18	—	—	—	—	1,362
Suisun Fire Protection District	Solano	AP	180,435	2,679	—	—	—	—	183,114
Suisun Resource Conservation District	Solano	AP	3,028	115	—	—	—	—	3,143
Suisun-Fairfield Cemetery District	Solano	AP	170,694	4,867	—	—	—	—	175,561
Sultana Community Services District	Tulare	AP	6,028	108	—	—	—	—	6,136
Summer Home Estates Maintenance District (San Joaquin)	San Joaquin	AP	769	14	—	—	—	—	783
Summer Home Park Maintenance District (Sonoma)	Sonoma	AP	3,781	51	—	—	—	—	3,832
Summerland Sanitary District (Santa Barbara)	Santa Barbara	AP	117,192	1,271	—	—	—	—	118,463
Summit Cemetery District	Riverside	AP	439,453	9,254	—	—	—	—	448,707
Sunnyside Maintenance District (San Joaquin)	San Joaquin	AP	2,010	36	—	—	—	—	2,046
Sunrise Recreation and Park District	Sacramento	AP	2,873,583	59,228	—	—	—	—	2,932,811
Sunset Beach Sanitary District (Orange)	Orange	AP	296,532	3,920	—	—	—	—	300,452
Sunset Oaks Lighting District	Stanislaus	AP	4,990	106	—	—	—	—	5,096
Surfside Colony Community Services District	Orange	AP	200,854	2,677	—	—	—	—	203,531
Surfside Colony Storm Water Drainage District (Orange)	Orange	AP	82,881	1,102	—	—	—	—	83,983
Susan River Fire Protection District	Lassen	AP	87,249	2,198	—	—	—	—	89,447
Susanville Consolidated Sanitary District (Lassen)	Lassen	AP	214,090	5,384	—	—	—	—	219,474
Sutter Basin Fire Protection District	Sutter	AP	55,243	1,041	—	—	—	—	56,284
Sutter Cemetery District	Sutter	AP	329,190	6,186	—	—	—	—	335,376
Sutter County Consolidated Street Lighting District	Sutter	AP	55,463	1,015	—	—	—	—	56,478
Sutter County Water Agency	Sutter	AP	91,681	1,743	—	—	—	—	93,424
Sutter Creek Fire Protection District	Amador	AP	125,739	2,633	—	—	—	—	128,372
Sutter-Yuba Mosquito Abatement District	Sutter	AP	1,312,166	24,796	—	—	—	—	1,336,962
Sutter-Yuba Mosquito Abatement District	Yuba	AP	444,938	11,332	—	—	—	—	456,270
Sylvan Cemetery District	Sacramento	AP	59,380	1,220	—	—	—	—	60,600
Sylvan Village Lighting District No. 2	Stanislaus	AP	1,624	35	—	—	—	—	1,659
Tahoe City Cemetery District	Placer	AP	28,548	380	—	—	—	—	28,928
Tahoe City Public Utility District	El Dorado	AP	637,204	10,115	463,378,011	0.008000	37,681	121	685,121
Tahoe City Public Utility District	Placer	AP	2,662,761	35,496	1,874,660,504	0.008000	157,616	536	2,856,409

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Tahoe Forest Hospital District	Nevada	AP	\$ 1,056,401	\$ 18,372	\$ —	—	\$ —	\$ —	\$ 1,074,773
Tahoe Forest Hospital District	Placer	AP	1,841,222	24,645	—	—	—	—	1,865,867
Tahoe Resource Conservation District	El Dorado	AP	40,446	704	—	—	—	—	41,150
Tahoe Resource Conservation District	Placer	AP	34,021	453	—	—	—	—	34,474
Tahoe-Truckee Sanitation Agency	El Dorado	AP	80,095	1,271	—	—	—	—	81,366
Tahoe-Truckee Sanitation Agency	Nevada	AP	498,831	8,675	—	—	—	—	507,506
Tahoe-Truckee Sanitation Agency	Placer	AP	780,003	10,456	—	—	—	—	790,459
Tamalpais Community Services District	Marin	AP	292,085	2,933	—	—	—	—	295,018
Taylorsville Cemetery District	Plumas	AP	7,162	106	—	—	—	—	7,268
Tecopa Cemetery District	Inyo	AP	688	7	—	—	—	—	695
Tehachapi - Cummings County Water District	Kern	AP	2,076,570	31,576	1,821,217,338	0.000000	1,908,721	34,211	4,051,078
Tehachapi Cemetery District	Kern	AP	164,965	2,474	—	—	—	—	167,439
Tehachapi Resource Conservation District	Kern	AP	6,061	92	—	—	—	—	6,153
Tehachapi Valley Healthcare District	Kern	AP	330,477	5,059	—	—	—	—	335,536
Tehachapi Valley Recreation and Park District	Kern	AP	406,915	6,050	—	—	—	—	412,965
Tehama Cemetery District	Tehama	AP	18,452	504	—	—	—	—	18,956
Tehama County Flood Control and Water Conservation District	Tehama	AP	137,147	3,934	—	—	—	—	141,081
Tehama County Mosquito and Vector Control	Tehama	AP	239,639	6,901	—	—	—	—	246,540
Telegraph Ridge Fire Protection District	Humboldt	AP	4,818	122	—	—	—	—	4,940
Temecula Cemetery District	Riverside	AP	278,616	6,098	—	—	—	—	284,714
Temecula Community Services District	Riverside	AP	2,107	47	—	—	—	—	2,154
Templeton Cemetery District	San Luis Obispo	AP	51,022	668	—	—	—	—	51,690
Templeton Community Services District	San Luis Obispo	AP	481,263	6,347	—	—	—	—	487,610
Tempo Park Lighting District	Stanislaus	AP	2,646	56	—	—	—	—	2,702
Tennant Community Services District	Siskiyou	AP	222	5	—	—	—	—	227
Terra Bella Memorial District	Tulare	AP	42,860	799	—	—	—	—	43,659
Terra Bella Sewer Maintenance District	Tulare	AP	23,471	434	—	—	—	—	23,905
Teviston Community Services District	Tulare	AP	237	—	—	—	—	—	237
Thompson Flat Cemetery District	Butte	AP	884	18	—	—	—	—	902
Thornton Fire Protection District	San Joaquin	AP	102,067	1,782	—	—	—	—	103,849
Three Arch Bay Community Services District	Orange	AP	568,845	7,541	—	—	—	—	576,386
Three Rivers Cemetery District	Tulare	AP	4,018	76	—	—	—	—	4,094
Three Rivers Community Services District	Tulare	AP	18,519	361	—	—	—	—	18,880
Three Rivers Memorial District	Tulare	AP	31,658	604	—	—	—	—	32,262
Three Valleys Municipal Water District	Los Angeles	AP	1,271,486	15,418	27,068,421,640	0.006100	2,222,831	30,205	3,539,940
Tiburon Fire Protection District	Marin	AP	2,526,181	25,421	—	—	—	—	2,551,602
Timber Cove Fire Protection District	Sonoma	AP	66,493	854	—	—	—	—	67,347
Tipton Community Services District	Tulare	AP	7,219	129	—	—	—	—	7,348
Tipton-Pixley Cemetery District	Tulare	AP	44,401	855	—	—	—	—	45,256
Tomas Community Services District	Marin	AP	—	—	18,717,895	0.020000	29,994	64	30,058
Town of Moraga Street Lighting Maintenance District No. 1 (Contra Costa)	Contra Costa	AP	84,145	1,239	—	—	—	—	85,384
Township No. 2 Cemetery District	Amador	AP	47,052	981	—	—	—	—	48,033
Trabuco Canyon Water District	Orange	AP	866,064	11,468	—	—	—	—	877,532

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Tracy Cemetery District	San Joaquin	AP	\$ 336,055	\$ 6,021	\$ —	—	\$ —	\$ —	\$ 342,076
Tracy Fire Protection District	San Joaquin	AP	2,317,562	41,155	—	—	—	—	2,358,717
Tranquillity Public Utility District	Fresno	AP	16,122	309	—	—	—	—	16,431
Tri Valley Water District	Fresno	AP	807	—	—	—	—	—	807
Tri-City Hospital District	San Diego	AP	4,878,216	67,622	—	—	—	—	4,945,838
Trinity Center Community Services District	Trinity	AP	36,622	939	—	—	—	—	37,561
Trinity County Waterworks District No. 1	Trinity	AP	3,375	92	31,737,411	0.053696	18,478	141	22,086
Truckee Cemetery District	Nevada	AP	75,153	1,307	—	—	—	—	76,460
Truckee Fire Protection District	Nevada	AP	2,662,754	46,309	—	—	—	—	2,709,063
Truckee Fire Protection District	Placer	AP	566,247	7,712	—	—	—	—	573,959
Truckee Sanitary District (Nevada)	Nevada	AP	2,255,010	39,218	—	—	—	—	2,294,228
Truckee Sanitary District (Nevada)	Placer	AP	96,515	1,296	—	—	—	—	97,811
Truckee-Donner Recreation and Park District	Nevada	AP	2,134,567	37,123	—	—	—	—	2,171,690
Truckee-Tahoe Airport District	Nevada	AP	829,232	14,422	—	—	—	—	843,654
Truckee-Tahoe Airport District	Placer	AP	1,691,445	22,639	—	—	—	—	1,714,084
Tulare Cemetery District	Tulare	AP	71,465	1,379	—	—	—	—	72,844
Tulare County Flood Control District	Tulare	AP	342,457	6,385	—	—	—	—	348,842
Tulare County Resource Conservation District	Tulare	AP	366	—	—	—	—	—	366
Tulare County Waterworks District No. 1 (Tulare)	Tulare	AP	4,288	73	—	—	—	—	4,361
Tulare District Healthcare System	Tulare	AP	891,279	17,542	—	—	—	—	908,821
Tulare Irrigation District	Tulare	AP	159,911	3,130	—	—	—	—	163,041
Tulare Lake Drainage District (Kings)	Kern	AP	7	—	—	—	—	—	7
Tulare Lake Drainage District (Kings)	Kings	AP	312,677	6,458	—	—	—	—	319,135
Tulare Lake Drainage District (Kings)	Tulare	AP	3,522	69	—	—	—	—	3,591
Tulare Memorial District	Tulare	AP	273,151	5,367	—	—	—	—	278,518
Tulare Mosquito Abatement District	Tulare	AP	662,554	12,717	—	—	—	—	675,271
Tulelake Multi - County Fire Protection District	Modoc	AP	26,260	537	—	—	—	—	26,797
Tulelake Multi - County Fire Protection District	Siskiyou	AP	12,815	314	—	—	—	—	13,129
Tuolumne Fire Protection District	Tuolumne	AP	25,060	796	—	—	—	—	25,856
Tuolumne Lighting District	Tuolumne	AP	16,540	359	—	—	—	—	16,899
Tuolumne Park and Recreation District	Tuolumne	AP	75,341	1,954	—	—	—	—	77,295
Tuolumne Sanitary District	Tuolumne	AP	37,989	787	—	—	—	—	38,776
Tuolumne Utilities District	Tuolumne	AP	420,732	12,527	—	—	—	—	433,259
Turlock Fire Protection District	Stanislaus	AP	98,200	2,095	—	—	—	—	100,295
Turlock Irrigation District	Merced	AP	29,437	569	—	—	—	—	30,006
Turlock Irrigation District	Stanislaus	AP	894,644	19,084	—	—	—	—	913,728
Turlock Mosquito Abatement District	Stanislaus	AP	928,555	19,807	—	—	—	—	948,362
Tuxedo-Country Club Fire Protection District	San Joaquin	AP	845,249	15,071	—	—	—	—	860,320
Tuxedo-Country Club Maintenance District (San Joaquin)	San Joaquin	AP	6,154	110	—	—	—	—	6,264
Twain Harte Community Services District	Tuolumne	AP	199,632	6,603	201,242,779	0.024200	77,627	715	284,577
Twentynine Palms Cemetery District	San Bernardino	AP	95,473	1,736	—	—	—	—	97,209
Ukiah Valley Fire Protection District	Mendocino	AP	193,546	3,101	—	—	—	—	196,647
Ukiah Valley Sanitation District (Mendocino)	Mendocino	AP	32,674	543	—	—	—	—	33,217

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Ukiah Village Lighting District	Mendocino	AP	\$ 6,220	\$ 104	\$ —	—	\$ —	\$ —	\$ 6,324
Union Public Utility District	Calaveras	AP	68,410	1,160	—	—	—	—	69,570
United Water Conservation District	Ventura	AP	1,284,111	16,795	5,023,528,715	0.016971	843,761	—	2,144,667
University Heights Area Drain Maintenance (San Mateo)	San Mateo	AP	8,078	77	—	—	—	—	8,155
Upham Cemetery District	Butte	AP	4,267	102	—	—	—	—	4,369
Upham Cemetery District	Yuba	AP	2,287	59	—	—	—	—	2,346
Upper Lake Cemetery District	Lake	AP	29,803	668	—	—	—	—	30,471
Upper Lake County Water District	Lake	AP	1,416	44	—	—	—	—	1,460
Upper Lake Fire Protection District	Lake	AP	109,522	2,390	—	—	—	—	111,912
Upper Lake Lighting District	Lake	AP	5,527	147	—	—	—	—	5,674
Upper San Gabriel Valley Municipal Water District	Los Angeles	AP	248,704	3,002	41,908,468,575	0.006100	3,417,735	44,917	3,714,358
Upper San Luis Rey Resource Conservation District	San Diego	AP	4,617	62	—	—	—	—	4,679
Vacaville Fire Protection District	Solano	AP	730,307	11,006	—	—	—	—	741,313
Vacaville Unified School Library District	Solano	AP	1,127,240	26,191	—	—	—	—	1,153,431
Vacaville-Elmira Cemetery District	Solano	AP	257,054	6,242	—	—	—	—	263,296
Valle Vista Lighting District	Tuolumne	AP	2,163	49	—	—	—	—	2,212
Vallecito Cemetery District	Calaveras	AP	6,739	114	—	—	—	—	6,853
Vallecitos Water District	San Diego	AP	1,031,063	14,283	—	—	—	—	1,045,346
Vallejo Sanitation and Flood Control District	Solano	AP	590,390	11,272	—	—	—	—	601,662
Valley Center Cemetery District	San Diego	AP	19,247	264	—	—	—	—	19,511
Valley Center Community Services	San Diego	AP	73,689	1,018	—	—	—	—	74,707
Valley Center Fire Protection District	San Diego	AP	268,445	3,718	—	—	—	—	272,163
Valley Center Municipal Water District	San Diego	AP	1,290,643	17,777	—	—	—	—	1,308,420
Valley County Water District	Los Angeles	AP	237,194	2,860	—	—	—	—	240,054
Valley of the Moon Fire Protection District	Sonoma	AP	2,169,179	30,862	—	—	—	—	2,200,041
Valley of the Moon Lighting District	Sonoma	AP	217,978	3,188	—	—	—	—	221,166
Valley Sanitary District (Riverside)	Riverside	AP	328,670	6,921	—	—	—	—	335,591
Valley Springs Lighting District	Calaveras	AP	5,728	97	—	—	—	—	5,825
Valley Springs Public Utility District	Calaveras	AP	68,903	1,169	—	—	—	—	70,072
Valley Terrace Street Lighting Maintenance District (Contra Costa)	Contra Costa	AP	2,450	36	—	—	—	—	2,486
Valley-Wide Recreation and Park District	Riverside	AP	615,223	13,013	—	—	—	—	628,236
Van Ness Boulevard Estates Nos. 1 and 2 Lighting District	Fresno	AP	3,489	75	—	—	—	—	3,564
Vandalia Irrigation District	Tulare	AP	11,059	212	—	—	—	—	11,271
Ventura County Resource Conservation	Ventura	AP	2,528	33	—	—	—	—	2,561
Ventura County Watershed Protection District	Ventura	AP	11,533,153	156,758	34,424,025,749	0.000297	112,891	1,505	11,804,307
Ventura County Waterworks No. 1	Ventura	AP	—	—	114,264,035	0.000000	1,215	—	1,215
Ventura County Waterworks No. 16	Ventura	AP	—	—	—	—	—	—	—
Ventura Fire Protection District	Ventura	AP	71,349,234	999,180	—	—	—	—	72,348,414
Ventura Port District	Ventura	AP	680,249	9,301	—	—	—	—	689,550
Ventura River County Water District	Ventura	AP	21,730	293	—	—	—	—	22,023
Victor Lighting District	San Joaquin	AP	1,496	26	—	—	—	—	1,522
Victor Valley Water District	San Bernardino	AP	77	2	—	—	—	—	79
Victorville Fire Protection District	San Bernardino	AP	1,703,172	33,492	—	—	—	—	1,736,664

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Victorville Recreation and Park District	San Bernardino	AP	\$ 1,867,591	\$ 36,376	\$ —	—	\$ —	\$ —	\$ 1,903,967
Victorville Sanitary District (San Bernardino)	San Bernardino	AP	936,079	18,324	—	—	—	—	954,403
Victory Maintenance District (Amador)	Amador	AP	1,369	28	—	—	—	—	1,397
Vina Cemetery District	Tehama	AP	2,268	57	—	—	—	—	2,325
Visalia Cemetery District	Tulare	AP	64,374	1,254	—	—	—	—	65,628
Visalia Memorial District	Tulare	AP	84,379	1,664	—	—	—	—	86,043
Vista Fire Protection District	San Diego	AP	1,784,600	24,804	—	—	—	—	1,809,404
Vista Irrigation District	San Diego	AP	221,115	3,054	—	—	—	—	224,169
Volcano Community Services District	Amador	AP	9,443	196	—	—	—	—	9,639
Volponi Acres Lighting District	Tuolumne	AP	4,024	90	—	—	—	—	4,114
Walnut Grove Fire Protection District	Sacramento	AP	129,519	2,602	—	—	—	—	132,121
Walnut Park Garbage Disposal District	Los Angeles	AP	88,176	1,037	—	—	—	—	89,213
Walnut Ranch Lighting Maintenance No. 1 (Colusa)	Colusa	AP	4,227	54	—	—	—	—	4,281
Walnut Valley Water District	Los Angeles	AP	505,510	6,144	—	—	—	—	511,654
Walton Fire Protection District	Sutter	AP	585,437	10,981	—	—	—	—	596,418
Wasco Recreation and Park District	Kern	AP	304,986	4,575	—	—	—	—	309,561
Washington Colony Cemetery District	Fresno	AP	70,127	1,510	—	—	—	—	71,637
Washington County Water District	Nevada	AP	19,326	336	—	—	—	—	19,662
Water Replenishment District of Southern California	Los Angeles	AP	340,839	4,109	—	—	—	—	344,948
Waterford Lighting District	Stanislaus	AP	16,138	344	—	—	—	—	16,482
Waterloo-Morada Fire Protection District	San Joaquin	AP	1,036,494	18,307	—	—	—	—	1,054,801
Waterworks District No. 21 (Los Angeles)	Los Angeles	AP	32,942	398	—	—	—	—	33,340
Waterworks District No. 29 (Los Angeles)	Los Angeles	AP	1,349,383	16,394	—	—	—	—	1,365,777
Waterworks District No. 36 (Los Angeles)	Los Angeles	AP	18,386	225	—	—	—	—	18,611
Waterworks District No. 37 (Los Angeles)	Los Angeles	AP	62,792	745	—	—	—	—	63,537
Waterworks District No. 40 (Los Angeles)	Los Angeles	AP	1,468,749	17,681	196,740,562	0.000000	69,673	—	1,556,103
Wayside Maintenance (San Mateo)	San Mateo	AP	12,157	115	—	—	—	—	12,272
Weaverville / Douglas City Parks and Recreation District	Trinity	AP	56,168	1,457	—	—	—	—	57,625
Weaverville Fire Protection District	Trinity	AP	142,173	3,699	—	—	—	—	145,872
Weaverville Lighting District	Trinity	AP	31,891	855	—	—	—	—	32,746
Weaverville Sanitary District (Trinity)	Trinity	AP	3,619	97	173,512,276	0.003587	6,832	948	11,496
Weed Recreation and Park District	Siskiyou	AP	151,241	3,711	—	—	—	—	154,952
Weott Community Services District	Humboldt	AP	4,818	122	—	—	—	—	4,940
Weott Maintenance District (Humboldt)	Humboldt	AP	4,322	102	—	—	—	—	4,424
West Almanor Community Services District	Plumas	AP	92,512	1,402	—	—	—	—	93,914
West Basin Municipal Water District	Los Angeles	AP	—	—	84,833,553,978	0.006100	6,758,957	49,771	6,808,728
West Contra Costa Healthcare District	Contra Costa	AP	2,285,478	40,871	—	—	—	—	2,326,349
West County Wastewater District (Contra Costa)	Contra Costa	AP	687,456	13,682	—	—	—	—	701,138
West El Largo Community Services District	El Dorado	AP	1,423	23	—	—	—	—	1,446
West Lane Maintenance District (San Joaquin)	San Joaquin	AP	1,689	30	—	—	—	—	1,719
West Patton Village Community Services District	Lassen	AP	2,670	67	—	—	—	—	2,737
West Plainfield Fire Protection District	Yolo	AP	182,571	1,595	—	—	—	—	184,166
West Point Cemetery District	Calaveras	AP	18,424	313	—	—	—	—	18,737



**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
West Point Fire Protection District	Calaveras	AP	\$ 107,354	\$ 1,821	\$ —	—	\$ —	\$ —	\$ 109,175
West Point Lighting District	Calaveras	AP	1,488	25	—	—	—	—	1,513
West Point Veterans Memorial District	Calaveras	AP	7,037	119	—	—	—	—	7,156
West Side Cemetery District	Kern	AP	329,378	5,101	—	—	—	—	334,479
West Side Community Healthcare District	Merced	AP	100,522	1,943	—	—	—	—	102,465
West Side Community Healthcare District	Stanislaus	AP	55,117	1,176	—	—	—	—	56,293
West Side Health Care District	Kern	AP	961,366	14,750	—	—	—	—	976,116
West Side Irrigation District	San Joaquin	AP	46,716	803	—	—	—	—	47,519
West Side Lighting District	Sonoma	AP	1,767	25	—	—	—	—	1,792
West Side Mosquito and Vector Control District	Kern	AP	870,924	13,303	—	—	—	—	884,227
West Side Recreation and Park District	Kern	AP	1,000,789	15,458	—	—	—	—	1,016,247
West Stanislaus Fire Protection District	Stanislaus	AP	213,657	4,558	—	—	—	—	218,215
West Stanislaus Irrigation District	San Joaquin	AP	39,880	709	—	—	—	—	40,589
West Stanislaus Irrigation District	Stanislaus	AP	242,006	5,162	—	—	—	—	247,168
West Stanislaus Resource Conservation District	Stanislaus	AP	14,691	313	—	—	—	—	15,004
West Stockton Maintenance District (San Joaquin)	San Joaquin	AP	20,394	363	—	—	—	—	20,757
West Talmage Lighting District	AP	2,670	45	—	—	—	—	—	2,715
West Valley County Water	Los Angeles	AP	2,250	18	—	—	—	—	2,268
West Valley Water District	Riverside	AP	9	—	529,093	—	179	117	305
West Valley Water District	San Bernardino	AP	680,098	13,510	18,986,150	—	4,993	—	698,601
Westborough County Water District	San Mateo	AP	161,761	1,532	—	—	—	—	163,293
Western Municipal Water District	Orange	AP	1	—	—	—	—	—	1
Western Municipal Water District	Riverside	AP	9,022,725	196,336	—	—	—	—	9,219,061
Western Shasta Resource Conservation District	Shasta	AP	6	—	—	—	—	—	6
Westfield Park Recreation and Parkway District No. 12	Los Angeles	AP	21,349	262	—	—	—	—	21,611
Westley Community Services District	Stanislaus	AP	1,649	35	—	—	—	—	1,684
Westport County Water District	Mendocino	AP	8,391	139	13,101,989	0.030000	3,934	36	12,500
Westport Fire Protection District	Stanislaus	AP	41,420	884	—	—	—	—	42,304
Westport-Ten Mile Cemetery District	Mendocino	AP	3,459	57	—	—	—	—	3,516
Westridge Community Services District	Inyo	AP	9,077	100	—	—	—	—	9,177
Westwood Community Services District	Lassen	AP	131,924	3,318	—	—	—	—	135,242
Wheatland Cemetery District	Yuba	AP	57,586	1,405	—	—	—	—	58,991
Whispering Palms Community Services District	San Diego	AP	186,095	2,612	—	—	—	—	188,707
White Mountain Fire Protection	Mono	AP	27,141	137	—	—	—	—	27,278
Whitethorn Fire Protection District	Humboldt	AP	19,730	503	—	—	—	—	20,233
Wildomar Cemetery District	Riverside	AP	190,368	4,140	—	—	—	—	194,508
Wilkinson Manor Maintenance District (San Joaquin)	San Joaquin	AP	7,638	136	—	—	—	—	7,774
Williams Cemetery District	Colusa	AP	51,332	657	—	—	—	—	51,989
Williams Fire Protection District	Colusa	AP	62,945	799	—	—	—	—	63,744
Willow Creek Community Services District	Humboldt	AP	37,077	926	—	—	—	—	38,003
Willow Creek Fire Protection District	Humboldt	AP	68,890	1,723	93,162,618	0.029000	31,918	—	102,531
Willow Oak Fire Protection District	Yolo	AP	98,459	1,051	—	—	—	—	99,510
Willow Ranch Cemetery District	Modoc	AP	3,700	77	—	—	—	—	3,777

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only (b) Multiple tax rates are denoted as zero

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Willow Ranch Fire Protection District	Modoc	AP	\$ 4,783	\$ 92	\$ —	—	\$ —	\$ —	\$ 4,875
Willows Cemetery District	Glenn	AP	97,531	1,936	—	—	—	—	99,467
Willows Fire Protection District	Glenn	AP	37,572	764	—	—	—	—	38,336
Wilmington Cemetery District	Los Angeles	AP	26,675	316	—	—	—	—	26,991
Wilton Fire Protection District	Sacramento	AP	572,878	11,786	—	—	—	—	584,664
Windsor County Water District	Sonoma	AP	—	—	2,777,311,545	0.000000	20,250	320	20,570
Windsor Fire Protection District	Sonoma	AP	646,466	9,126	—	—	—	—	655,592
Winterhaven Fire Protection District	Imperial	AP	9,207	142	—	—	—	—	9,349
Winterhaven Water District	Imperial	AP	6,453	115	13,700,332	0.000000	16,362	877	23,807
Winters Cemetery District	Solano	AP	31,419	469	—	—	—	—	31,888
Winters Cemetery District	Yolo	AP	93,864	1,914	—	—	—	—	95,778
Winters Fire Protection District	Yolo	AP	144,865	911	—	—	—	—	145,776
Winton Cemetery District	Merced	AP	147,073	2,842	—	—	—	—	149,915
Winton Water and Sanitary District (Merced)	Merced	AP	50,660	979	—	—	—	—	51,639
Woodbridge Fire Protection District	San Joaquin	AP	1,819,175	31,795	—	—	—	—	1,850,970
Woodbridge Irrigation District	San Joaquin	AP	202,426	3,544	—	—	—	—	205,970
Woodbridge Lighting District	San Joaquin	AP	5,404	96	—	—	—	—	5,500
Woodbridge Sanitary District (San Joaquin)	San Joaquin	AP	34,012	605	—	—	—	—	34,617
Woodlake Cemetery District	Tulare	AP	31,763	604	—	—	—	—	32,367
Woodlake Fire Protection District	Tulare	AP	47,261	917	—	—	—	—	48,178
Woodlake Memorial District	Tulare	AP	55,917	1,084	—	—	—	—	57,001
Woodland Ave Fire Protection District	Stanislaus	AP	132,548	2,827	—	—	—	—	135,375
Woodside Club Estates Lighting District	Sonoma	AP	1,415	19	—	—	—	—	1,434
Woodside Fire Protection District	San Mateo	AP	7,780,418	73,812	—	—	—	—	7,854,230
Woodside Highlands Maintenance (San Mateo)	San Mateo	AP	17,516	163	—	—	—	—	17,679
Woodville Cemetery District	Tulare	AP	40,197	785	—	—	—	—	40,982
Woodville Public Utility District	Tulare	AP	20,945	406	20,421,422	0.035700	7,632	—	28,983
Wynola Water District	San Diego	LO	6,722	94	—	—	—	—	6,816
Yermo Community Services District	San Bernardino	AP	68,180	1,235	—	—	—	—	69,415
Yolo County Flood Control and Water Conservation District	Yolo	AP	527,412	8,739	—	—	—	—	536,151
Yolo County Resource Conservation District	Yolo	AP	8,091	92	—	—	—	—	8,183
Yolo Fire Protection District	Yolo	AP	41,543	369	—	—	—	—	41,912
Yolo-Solano Air Quality Management District	Solano	AP	172,024	3,747	—	—	—	—	175,771
Yorba Linda Water District	Orange	AP	900,713	11,883	—	—	—	—	912,596
Yosemite-Alpine Community Services District	Mariposa	AP	7,129	154	—	—	—	—	7,283
Yuba County Water Agency	Yuba	AP	230,886	5,673	—	—	—	—	236,559
Yuba County Water District	Butte	AP	9,723	237	—	—	—	—	9,960
Yuba County Water District	Yuba	AP	239,436	5,649	—	—	—	—	245,085
Yucaipa Valley Water District	Riverside	AP	106,353	2,219	—	—	—	—	108,572
Yucaipa Valley Water District	San Bernardino	AP	1,485,565	29,542	—	—	—	—	1,515,107
Yucca Valley Fire Protection District	San Bernardino	AP	2,589,149	51,800	—	—	—	—	2,640,949
Yuima Municipal Water District	San Diego	AP	269,769	3,693	—	—	—	—	273,462
Zamora Fire Protection District	Yolo	AP	37,136	228	—	—	—	—	37,364

**Table 17. Special Districts Annual Report — Fiscal Year 2002- 03 — (continued)**  
**Taxes Allocated and Levied for Fiscal Year 2003 - 04 - By Special District in Alphabetical Order**

Name of Special District	County	Levy Base (a)	County Allocation	Homeowners Property Tax Relief	Voter Approved Assessed Valuation	Voter Approved Tax Rate(b)	Voter Approved Levy	Homeowners Property Tax Relief	Total Taxes Allocated and Levied
Zayante Fire Protection District	Santa Cruz	AP	\$ 210,168	\$ 2,687	\$ 284,143,067	0.015000	\$ 43,641	\$ 931	\$ 257,427
<b>State Total</b>			<b>\$ 2,485,269,355</b>	<b>\$ 36,040,981</b>	<b>\$ 3,845,333,635,292</b>		<b>\$ 273,737,492</b>	<b>\$ 3,310,119</b>	<b>\$ 2,798,357,947</b>

(a) Levy Levy: AP=All Property; LI=Land and Improvements; LO=Land Only      (b) Multiple tax rates are denoted as zero

# **Supplemental Information**

**Appendix A: Statutory Authorization of  
Special Districts in California**

**Appendix B: Number of Special Districts  
by Type and Governing Body**

**Appendix C: Definitions**

**Appendix D: Special Districts That Failed  
to File**

**State Controller's Office Publication List**

**Acknowledgements**

## Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
1	<b>AIR POLLUTION CONTROL</b>				
1.1	Air Pollution Control Districts .....	Health and Safety	39000 et seq.		
1.2	Bay Area Pollution Control Law .....	Health and Safety	40200 et seq.		
1.4	South Coast Air Quality Management District.....	Health and Safety	40410 et seq.		
1.5	Northern Sierra Air Quality Management District.....	Health and Safety	40150 et seq.		
2	<b>AIRPORT</b>				
2.1	California Airport District Act .....	Public Utilities	22001 et seq.		
2.2	Monterey Peninsula Airport District Act .....	**		1941	52
2.3	San Diego County Regional Airport Authority.....	Public Utilities	170000 et seq.		
3	<b>BRIDGE AND HIGHWAY DISTRICT ACT</b>				
3.1	Bridge and Highway District Act.....	Street and Highways	27000 et seq.		
4	<b>PUBLIC CEMETERY DISTRICTS</b> .....	Health and Safety	8890 et seq.		
5	<b>COMMUNITY SERVICES</b>				
5.1	Community Services District Law .....	Government	61000 et seq.		
6	<b>DRAINAGE</b>				
6.1	Drainage Law of 1885.....	Water*	5-1	1885	158
6.2	Drainage District Act of 1903 .....	Water*	8-1	1903	238
6.3	Knights Landing Ridge Drainage District Law.....	Water*	21-1	1913	99
6.4	Drainage District Improvement Act of 1919 .....	Water*	31-1	1919	354
6.5	Drainage District Act of 1923 .....	**		1923	102
6.6	County Drainage District Act.....	Water	56000 et seq.		
7	<b>FIRE PROTECTION DISTRICT LAW OF 1987</b> .....	Health and Safety	13801 et seq.		
8	<b>FLOOD CONTROL AND WATER CONSERVATION</b>				
8.1	San Diego County Flood Control District Act.....	Water*	50-1	1966	55
8.2	Flood Control and Flood Water Conservation District Act .....	Water*	38-1	1931	641
8.3	Alameda County Flood Control and Water Conservation District Act.....	Water*	55-1	1949	1275
8.4	American River Flood Control District Act.....	Water*	37-1	1927	808
8.5	Contra Costa County Flood Control and Water Conservation District Act.....	Water*	63-1	1951	1617
8.6	Del Norte County Flood Control District Act.....	Water*	72-1	1955	166
8.7	Fresno Metropolitan Flood Control Act .....	Water*	73-1	1955	503
8.8	Humboldt County Flood Control District Act .....	Water*	47-1	1945	939
8.9	Lake County Flood Control and Water Conservation District Act.....	Water*	62-1	1951	1544

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

### Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
8.10	Lassen-Modoc County Flood Control and Water Conservation District Act .....	Water*	92-1	1959	2127
8.11	Los Angeles County Flood Control Act .....	Water*	28-1	1915	755
8.12	Marin County Flood Control and Water Conservation District Act .....	Water*	68-1	1953	666
8.13	Mendocino County Flood Control and Water Conservation District Act .....	Water*	54-1	1949	995
8.14	Monterey County Flood Control and Water Conservation District Act .....	Water*	52-1	1947	699
8.16	Napa County Flood Control and Conservation District Act .....	Water*	61-1	1951	1449
8.17	Orange County Flood Control Act .....	Water*	36-1	1927	723
8.18	Plumas County Flood Control and Waste Conservation District Act .....	Water*	88-1	1959	2114
8.19	Riverside County Flood Control and Water Conservation District Act .....	Water*	48-1	1945	1122
8.20	San Benito County Conservation and Flood Control District Act .....	Water*	70-1	1953	1598
8.21	San Bernardino County Flood Control Act .....	Water*	43-1	1939	73
8.23	San Joaquin County Flood Control and Water Conservation District Act .....	Water*	79-1	1956	46
8.24	San Luis Obispo County Flood Control and Water Conservation District Act ..	Water*	49-1	1945	1294
8.25	San Mateo County Flood Control District Act .....	Water*	87-1	1959	2108
8.26	Santa Barbara County Flood Control and Water Conservation District Act .....	Water*	74-1	1955	1057
8.28	Santa Cruz County Flood Control and Water Conservation District Act .....	Water*	77-1	1955	1489
8.29	Sierra County Flood Control and Water Conservation District Act .....	Water*	91-1	1959	2123
8.30	Siskiyou County Flood Control and Water Conservation District Act .....	Water*	89-1	1959	2121
8.31	Solano County Flood Control and Water Conservation District Act .....	Water*	64-1	1951	1656
8.32	Stanislaus County Flood Control and Enabling Act .....	Water*	120-1	1981	421
8.33	Tehama County Flood Control and Water Conservation District Act .....	Water*	82-1	1957	1280
8.34	Ventura County Flood Control Act .....	Water*	46-1	1944	44
8.35	Yolo County Flood Control and Water Conservation District Act .....	Water*	65-1	1951	1657
8.36	Tulare County Flood Control District Act .....	Water*	111-1	1969	1149
8.37	Madera County Flood Control and Water Conservation District Act .....	Water*	110-100	1983	916
8.38	Colusa County Flood Control and Water Conservation Act .....	Water*	123-1	1984	926
8.39	Sutter County Flood Control and Water Conservation District Act .....	Water*	125-1	1984	688
8.40	Placer County Flood Control and Water Conservation District Act .....	Water*	126-1	1984	689
9	<b>FLOOD CONTROL MAINTENANCE AREAS</b> .....	Water	12878 et seq.		

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

## Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
10	<b>GARBAGE DISPOSAL</b>				
10.1	Garbage Disposal Districts .....	Health and Safety	4100 et seq.		
10.2	Garbage and Refuse Disposal Districts .....	Health and Safety	4170 et seq.		
11	<b>HARBOR AND PORT</b>				
11.1	Harbor Improvement Districts .....	Harbors and Navigation	5800 et seq.		
11.2	Harbor Districts .....	Harbors and Navigation	6000 et seq.		
11.3	Port Districts.....	Harbors and Navigation	6200 et seq.		
11.4	River Port Districts .....	Harbors and Navigation	6800 et seq.		
11.5	Small Craft Harbor District Law.....	Harbors and Navigation	7000 et seq.		
11.6	San Diego Unified Port District Act .....	**		1962	67
11.7	Humboldt Bay Harbor Recreation and Conservation District Act.....	**		1970	1283
12	<b>LOCAL HEALTH DISTRICTS</b> .....	Health and Safety	880 et seq.		
12.1	Monterey County Special Health Care Authority Act .....	Health and Safety	1170 et seq.		
12.2	Santa Barbara County Health Care Authority Act.....	Health and Safety	1175 et seq.		
13	<b>JOINT HIGHWAY DISTRICT ACT</b> .....	Streets and Highways	25000 et seq.		
14	<b>THE LOCAL HOSPITAL DISTRICT LAW</b> .....	Health and Safety	32000 et seq.		
15	<b>MUNICIPAL IMPROVEMENT</b>				
15.2	Montalvo Municipal Improvement District Act .....	**		1955	549
15.3	Guadalupe Valley Municipal Improvement District Act .....	**		1959	2037
15.4	Bethel Island Municipal Improvement District Act.....	**		1960	22
15.5	Embarcadero Municipal Improvement District Act .....	**		1960	81
15.6	Estero Municipal Improvement District Act .....	**		1960	82
16	<b>LEVEE</b>				
16.1	Levee District Number One of Sutter County.....	Water*	1-1	1873	349
16.2	City of Marysville Levee District .....	Water*		1875	134
16.3	Protection District Act of 1880.....	Water*	4-1	1880	63
16.5	Levee Districts .....	Water*	9-1	1905	310
16.7	Sacramento River West Side Levee District .....	Water*	26-1	1915	361
16.8	Lower San Joaquin Levee District Act .....	Water*	75-1	1955	1075
16.9	Levee District Law of 1959.....	Water*	70000 et seq.		
16.10	Brannan-Andrus Levee Maintenance District Act .....	Water*	106-1	1967	910

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

## Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
17	<b>LIBRARY</b>				
17.1	Library Districts in Unincorporated Towns and Villages.....	Education	19600 et seq.		
17.2	Library Districts .....	Education	19400 et seq.		
17.3	Union High School District Public Libraries.....	Education	18301 et seq.		
18	<b>HIGHWAY LIGHTING DISTRICT ACT</b> .....	Streets and Highways	19000 et seq.		
19	<b>MAINTENANCE DISTRICTS</b> .....	Streets and Highways	5820 et seq.		
19.1	Open Space Maintenance Districts.....	Government	50575 et seq.		
19.2	Service Authority for Freeway Emergencies.....	Streets and Highways	2550 et seq.		
20	<b>MEMORIAL DISTRICTS</b> .....	Military and Veterans	1170 et seq.		
21	<b>MOSQUITO ABATEMENT DISTRICTS</b> .....	Health and Safety	2200 et seq.		
22	<b>VEHICLE PARKING DISTRICT LAW OF 1949</b> .....	Streets and Highways	32500 et seq.		
22.1	<b>VEHICLE PARKING DISTRICT LAW OF 1943</b> .....	Streets and Highways	31500 et seq.		
23	<b>PEST ABATEMENT DISTRICTS</b> .....	Health and Safety	2800 et seq.		
24	<b>CITRUS PEST DISTRICT CONTROL ACT</b> .....	Agricultural	8401 et seq.		
24.1	<b>COTTON PEST ABATEMENT DISTRICT LAW</b> .....	Agricultural	6051 et seq.		
25	<b>POLICE PROTECTION</b>				
25.1	Police Protection Districts – Unincorporated Towns .....	Health and Safety	20000 et seq.		
26	<b>RECLAMATION</b>				
26.1	Reclamation Districts .....	Water	50000 et seq.		
26.2	Reclamation District No. 10 .....	Water*	24-1	1913	194
26.3	Reclamation District No. 70 .....	Water*	10-1	1905	552
26.4	Reclamation District No. 317 .....	Water*	3-1	1877	379
26.5	Reclamation District No. 800 .....	Water*	12-1	1907	213
26.6	Reclamation District No. 830 .....	Water*	15-1	1911	171
26.7	Reclamation District No. 833 .....	Water*	17-1	1911	403
26.8	Reclamation District No. 900 .....	Water*	14-1	1911	100
26.9	Reclamation District No. 999 .....	Water*	23-1	1913	161
26.10	Reclamation District No. 1000 .....	Water*	19-1	1911	412
26.11	Reclamation District No. 1001 .....	Water*	18-1	1911	411
26.12	Reclamation District No. 1500 .....	Water*	22-1	1913	100
26.13	Reclamation District No. 1600 .....	Water*	25-1	1913	195

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.



## Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
26.14	Reclamation District No. 1660 .....	Water*	27-1	1915	591
26.16	Reclamation District No. 2031 .....	Water*	30-1	1919	338
26.18	Hunters Point Reclamation District Act.....	Water*	78-1	1955	1573
26.19	Union Island Reclamation District No. 1 and 2 .....	Water*	7-1	1903	36
27	<b>RECREATION AND PARK</b>				
27.1	Recreation and Park Districts .....	Public Resources	5780 et seq.		
27.2	Regional Park Districts.....	Public Resources	5500 et seq.		
27.3	Lake Cuyamaca Recreation and Park District Act.....	**		1961	1654
27.4	Mount San Jacinto Winter Park Authority Act.....	**		1945	1040
27.5	Resort Improvement District Law.....	Public Resources	13001 et seq.		
27.6	Mountain View Shoreline Regional Park Community Act .....	**		1969	1109
28	<b>ROAD MAINTENANCE DISTRICTS</b> .....	Streets and Highways	1550.1 et seq.		
29	<b>PERMANENT ROAD DIVISIONS</b> .....	Streets and Highways	1160 et seq.		
30	<b>SANITARY</b>				
30.1	Sanitary District Act of 1923.....	Health and Safety	6400 et seq.		
31	<b>COUNTY SANITATION DISTRICTS</b> .....	Health and Safety	4700 et seq.		
32	<b>SANITATION AND FLOOD CONTROL DISTRICT ACT</b>				
32.1	Vallejo Sanitation and Flood Control District Act of 1952 .....	Water*	67-1	1952	17
32.2	Tahoe-Truckee Sanitation Agency District Act of 1971 .....	**		1971	1560
33	<b>SEPARATION OF GRADE DISTRICT ACT</b> .....	Streets and Highways	8100 et seq.		
34	<b>COUNTY SERVICE AREA LAW</b> .....	Government	25210.1 et seq.		
35	<b>SEWER AND SEWER MAINTENANCE</b>				
35.1	Community Facilities Law of 1911 .....	Health and Safety	4600 et seq.		
35.2	Sewer Districts in Unincorporated Territory Act.....	Health and Safety	4659 et seq.		
35.3	Sewer Maintenance District Act.....	Health and Safety	4860 et seq.		
35.4	Fairfield-Suisun Sewer District Act.....	**		1951	303
36	<b>RESOURCE CONSERVATION DISTRICTS</b>				
36.1	Resource Conservation District Act .....	Public Resources	9151 et seq.		
36.2	Tahoe Resource Conservation District Act.....	Public Resources	9951 et seq.	1974	365
37	<b>STORM WATER DRAINAGE AND MAINTENANCE</b>				
37.1	Storm Drain Maintenance District .....	Water*	42-1	1937	265
37.2	Storm Drainage Maintenance District Act of 1939 .....	**		1939	1100

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

\*\* Uncodified acts referenced in the statutes of California.

# Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
37.3	Storm Water District Act of 1909.....	Water*	13-1	1909	222
37.4	Contra Costa County Storm Drainage District Act.....	Water*	69-1	1953	1532
38	<b>TRANSIT</b>				
38.1	Transit District Law .....	Public Utilities	24501 et seq.		
38.3	San Francisco Bay Area Rapid Transit District Act.....	Public Utilities	28500 et seq.		
38.4	Stockton Metropolitan Transit District Law.....	Public Utilities	50000 et seq.		
38.5	Southern California Rapid Transit District Law .....	Public Utilities	30000 et seq.		
38.7	Marin County Transit District Act of 1964 .....	Public Utilities	70000 et seq.		
38.8	Santa Barbara Metropolitan Transit District Act of 1965.....	Public Utilities	95000 et seq.		
38.9	Santa Cruz Metropolitan Transit District Act of 1967 .....	Public Utilities	98000 et seq.		
38.10	Santa Clara County Transit District Act .....	Public Utilities	100000 et seq.		
38.11	Golden Empire Transit District Act.....	Public Utilities	101000 et seq.		
38.12	Sacramento Regional Transit District Act .....	Public Utilities	102000 et seq.		
38.13	San Mateo County Transit .....	Public Utilities	103000 et seq.		
38.14	North San Diego County Transit Development Board .....	Public Utilities	125000 et seq.		
39	<b>MUNICIPAL UTILITY DISTRICT ACT</b> .....	Public Utilities	11501 et seq.		
40	<b>PUBLIC UTILITY</b>				
40.1	The Public Utility District Act .....	Public Utilities	15501 et seq.		
40.3	Olivehurst Public Utility District Act.....	Water*	56-1	1950	12
40.4	Donner Summit Public Utility District Act .....	Water*	58-1	1950	15
41	<b>CALIFORNIA WATER DISTRICT LAW</b> .....	Water	34000 et seq.		
42	<b>COUNTY WATER DISTRICT LAW</b> .....	Water	30000 et seq.		
43	<b>METROPOLITAN WATER DISTRICT ACT</b> .....	Water*	109-1	1969	209
44	<b>MUNICIPAL WATER DISTRICT ACT OF 1911</b> .....	Water	71000 et seq.		
45	<b>WATER AGENCY OR AUTHORITY</b> .....				
45.1	Alpine County Water Agency Act.....	Water*	102-1	1961	1896
45.2	Amador County Water Agency Act .....	Water*	95-1	1959	2137
45.3	Antelope Valley East – Kern Water Agency Law .....	Water*	95-50	1959	2146
45.4	Contra Costa County Water Agency Act.....	Water*	80-1	1957	518
45.5	Desert Water Agency Law .....	Water*	100-1	1961	1069
45.6	El Dorado County Water Agency Act.....	Water*	96-1	1959	2139

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

# Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
45.7	Kern County Water Agency Act .....	Water*	99-1	1961	1003
45.8	Mariposa County Water Agency Act .....	Water*	85-1	1959	2036
45.9	Mojave Water Agency Law .....	Water*	97-1	1959	2146
45.10	Nevada County Water Agency Act .....	Water*	90-1	1959	2122
45.11	Orange County Water District Act .....	Water*	40-1	1933	924
45.12	Placer County Water Agency Act .....	Water*	81-1	1957	1234
45.13	Sacramento County Water Agency Act .....	Water*	66-1	1952	10
45.14	San Geronio Pass Water Agency Law .....	Water*	101-1	1961	1435
45.15	Santa Barbara County Water Agency Act .....	Water*	51-1	1945	1501
45.16	Shasta County Water Agency Act .....	Water*	83-1	1957	1512
45.17	Sutter County Water Agency Act .....	Water*	86-1	1959	2088
45.18	Yuba County Water Agency Act .....	Water*	84-1	1959	788
45.19	County Water Authority Act .....	Water*	45-1	1943	545
45.20	Monterey Peninsula Water Management Act .....	Water*	118-1	1977	527
45.21	Yuba-Bear River Basin Authority Act .....	Water*	93-1	1959	2131
45.22	Crestline-Lake Arrowhead Water Agency Act .....	Water*	104-1	1962	40
45.23	Castaic Lake Water Agency Law .....	Water*	9099B	1962	28
45.25	Bighorn Mountain Water Agency Act .....	Water*	9099D	1969	1175
45.26	Sonoma County Water Agency Act .....	Water*	7757	1949	994
45.27	Santa Clara Valley Water District Act .....	Water*	7335	1973	56
45.28	North Delta Water Agency Act .....	Water*	115-1	1973	283
45.29	South Delta Water Agency Act .....	Water*	116-1	1973	1089
45.30	Central Delta Water Agency Act .....	Water*	115-1	1973	1133
45.31	Tuolumne County Water Agency Act .....	Water*	113-1	1969	1236
45.32	Pajaro Valley Water Management Agency Act .....	Water*	124-1	1984	257
45.33	Ojai Basin Groundwater Management Agency Act .....	Water*	131-101	1991	750
46	<b>WATER CONSERVATION</b>				
46.2	Kings River Conservation District Act .....	Water*	59-1	1951	931
46.3	Water Conservation Act of 1927 .....	Water*	34-1	1927	91
46.4	Water Conservation Act of 1931 .....	Water	74000 et seq.		
47	<b>WATER REPLENISHMENT DISTRICT ACT</b>	Water	60000 et seq.		
48	<b>CALIFORNIA WATER STORAGE DISTRICT LAW</b>	Water	39000 et seq.		

\* Uncodified acts referenced in the Water Code of *West's Annotated California Codes*.

### Statutory Authorization of Special Districts in California

Type	Type and District Law	California Code	Code Section	Year	Chapter
49	<b>COUNTY WATER WORKS DISTRICT LAW</b> .....	Water	55000 et seq.		
50	<b>JOINT EXERCISE OF POWERS</b> .....	Government	6500 et seq.		
52	<b>IRRIGATION DISTRICT LAW</b> .....	Water	20500 et seq.		
53	<b>TOLL TUNNEL AUTHORITY</b>				
53.1	El Dorado County Toll Tunnel Authority Act .....	Streets and Highways	31100 et seq.		
53.2	Los Angeles County Toll Tunnel Authority Act.....	Streets and Highways	31300 et seq.		
54	<b>NONPROFIT CORPORATIONS</b> .....	Corporation	5000 et seq.		
54.1	Nonprofit Public Benefit Corporations .....	Corporation	5110 et seq.		

## Number of Special Districts by Type and Governing Body

Type Code	Type of Special District	Board of Supervisors	City Council	Other	Total
1	Air Pollution Control .....	22	—	9	31
2	Airport .....	—	—	10	10
3	Bridge and Highway .....	—	—	1	1
4	Cemetery .....	1	—	252	253
5	Community Services .....	12	5	301	318
6	Drainage .....	1	—	21	22
7	Fire Protection .....	37	7	335	379
8	Flood Control and Water Conservation .....	31	—	9	40
9	Flood Control Maintenance .....	—	—	10	10
10	Garbage Disposal .....	6	—	1	7
11	Harbor and Port .....	—	1	12	13
12	Health .....	—	—	3	3
13	Joint Highway .....	—	—	1	1
14	Hospital .....	—	1	79	80
15	Municipal Improvement .....	—	2	3	5
16	Levee .....	—	—	14	14
17	Library .....	—	—	13	13
18	Highway Lighting .....	139	5	—	144
19	Maintenance .....	229	21	3	253
20	Memorial .....	—	—	27	27
21	Mosquito Abatement .....	—	—	45	45
22	Parking .....	2	20	3	25
23	Pest Control .....	1	—	5	6
24	Citrus Pest Control .....	—	—	8	8
25	Police Protection .....	—	—	3	3
26	Reclamation .....	—	—	151	151
27	Recreation and Park .....	14	3	93	110
28	Road Maintenance .....	3	—	—	3
29	Permanent Road Division .....	71	—	1	72
30	Sanitary .....	2	3	68	73
31	County Sanitation .....	36	6	34	76
32	Sanitation and Flood Control .....	—	—	2	2
33	Separation of Grade .....	—	—	1	1
34	County Service Area .....	892	—	—	892
35	Sewer and Sewer Maintenance .....	10	11	1	22
36	Resource Conservation .....	1	—	98	99
37	Storm Water Drainage and Maintenance .....	42	2	5	49
38	Transit .....	1	—	12	13
39	Municipal Utility .....	—	—	5	5
40	Public Utility .....	—	—	54	54
41	California Water .....	—	—	140	140
42	County Water .....	3	—	169	172
43	Metropolitan Water .....	—	—	1	1
44	Municipal Water .....	—	1	37	38
45	Water Agency or Authority .....	8	—	22	30
46	Water Conservation .....	—	—	13	13
47	Water Replenishment .....	—	—	2	2
48	Water Storage .....	—	—	8	8
49	County Waterworks .....	20	2	8	30
50	Joint Exercise of Powers .....	11	77	607	695
52	Irrigation .....	1	1	94	96
53	Toll Tunnel Authority .....	1	—	—	1
54	Nonprofit Corporation .....	3	22	179	204
<b>Totals .....</b>		<b>1,600</b>	<b>190</b>	<b>2,973</b>	<b>4,763</b>

## Appendix C

### Definitions

**Activity:** A specific and distinguishable service performed by a government to accomplish a function for which the government is responsible.

**Capital Projects Fund:** A fund established to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Certificates of Participation:** Lease financing agreements in the form of tax-exempt securities that are similar to bonds. Title to a leased asset is assigned by the lessor to a trustee (non-profit corporation) that holds it for the benefit of the investors, the certificate holders.

**Debt Service Fund:** A fund established to account for the accumulation of resources for the retirement of general long-term debt principal and interest.

**Enterprise Fund:** A fund established to account for activities for which a fee is charged to external users for goods and services.

**General Fund:** A fund established to account for all financial resources except those required to be accounted for in another fund.

**General Obligation Bonds:** Bonds for which payment is backed by the full faith and credit of the issuing entity. More commonly, but not necessarily, general obligation bonds are considered to be those payable from taxes and other general revenues; they must be approved by two-thirds of eligible voters.

**Property Taxes:** With the passage of Proposition 13, 1% of the market value (plus direct assessments and any voter-approved rate to pay off debt) is the maximum rate that can be levied against real property (land, improvements, and fixtures). The resulting property tax revenues are collected by counties and distributed to the taxing agencies, such as cities, counties, schools, and special districts, pursuant to California statutes, using a formula based on the market value of all real property located within the respective jurisdictions.

**Revenue Bonds:** Bonds for which principal and interest are payable from the revenues of a revenue-producing enterprise. However, the bond covenant may also include the provision that revenue from the bond may be acquired from sources other than the general fund of a local agency.

**Special Assessment Act Bonds:** Bonds payable from the proceeds of special assessments that are a compulsory levy against certain properties to defray part or all of the costs of improvements or services deemed to primarily benefit those properties. For reporting purposes, these bonds are considered to be contingent liabilities of the government.

**Special Revenue Fund:** A fund established to account for the proceeds of specific revenue sources (other than those for major capital projects) that are restricted legally to expenditures for specified purposes.

**Voter-Approved Taxes Levied:** Includes ad valorem property taxes levied in addition to the 1% rate that are approved by the voters.

### Special Districts That Failed to File

For the 2002-03 fiscal year, 27 special districts failed to file a *Special Districts Financial Transactions Report* in a timely manner. The California State Controller's Office has taken action to obtain these reports, as required by Government Code Section 53895.

The special districts that failed to file their report are listed below.

Alderpoint County Water District  
Bell Gardens Financing Authority  
Bridgeport Public Utility District  
Carlsbad Unified School District Educational Facilities Corporation  
Clear Creek Community Service District (Lassen)  
Dos Rios Storm Water District (San Joaquin)  
Garfield Water District  
Little Valley Community Services District  
Los Medanos Community Hospital District Building Corporation  
Lower Sweetwater Fire Protection District  
Millville Fire Protection District  
Mono Village Water District  
North Dos Palos Water District  
Oak Valley Hospital District  
Ocotillo Fire Protection District  
Palo Verde Resource Conservation District  
Reclamation District No. 2111  
San Martin County Water District  
Santa Maria-Bonita Capital Facilities Corporation  
Selma Health Care District  
Sierra Madre Financing Authority  
Sierra Valley Hospital Financing Authority  
Table Mountain Irrigation District  
Three Cent Flat Community Services District  
Upper Lake County Water District  
Volta Community Services District  
Westfield Park Recreation and Parkway District No. 12

# State Controller's Office Publication List

Reports published by the California State Controller's Office on local government financial transactions are available from the offices listed below. These reports are also available at [www.sco.ca.gov](http://www.sco.ca.gov).

## **Division of Accounting and Reporting**

*Assessed Valuation Annual Report*

*Cities Annual Report*

*Community Redevelopment Agencies Annual Report*

*Counties Annual Report*

*Public Retirement Systems Annual Report*

*School Districts Annual Report*

*Special Districts Annual Report*

*Streets and Roads Annual Report*

*Transit Operators and Non-Transit Claimants Annual Report*

*Transportation Planning Agencies Annual Report*

**Mail request to: Division of Accounting and Reporting  
Local Government Reporting Section  
P. O. Box 942850  
Sacramento, California 94250  
Phone: (916) 445-5153**

## **Division of Audits**

*Annual Financial Report of California K-12 Schools*

**Mail request to: Division of Audits  
Financial Audits Bureau  
P. O. Box 942850  
Sacramento, California 94250  
Phone: (916) 324-8907**



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